

**2005 e-file Handbook Supplement  
for  
Authorized e-file Providers  
of  
California Individual Income Tax Returns**

**FTB Pub. 1345A**

State of California  
Franchise Tax Board  
[www.ftb.ca.gov](http://www.ftb.ca.gov)

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# Section 1 Introduction

## 1.1 Welcome

Thank you for participating in the California Franchise Tax Board's Individual e-file Program. Whether you are a new or returning participant, we welcome you aboard and are pleased you are here.

This publication contains technical information you will need to process individual e-file returns including, what's new for taxable year 2005, e-file forms, data entry procedures, error code descriptions, and form field exhibits. You'll want to familiarize yourself with the contents of this supplement and keep it handy for the e-filing season.

This publication supplements FTB Pub. 1345, *2005 e-file Handbook for Authorized e-file Providers*, which contains the requirements for participation in our e-file Programs.

## 1.2 Where Can I Get More Information?

For e-file assistance and information please visit our Website or contact e-Programs Customer Service:

**Website:** [www.ftb.ca.gov/professionals/efile](http://www.ftb.ca.gov/professionals/efile)

**e-Programs Customer Service:**

Available Monday through Friday, between 8 a.m. and 5 p.m.

Phone: (916) 845-0353

Fax: (916) 845-0287

Email: [e-file@ftb.ca.gov](mailto:e-file@ftb.ca.gov)

Send comments or suggestions regarding the California e-file Program or this publication to:

**e-file Coordinator, MS F-284  
Franchise Tax Board  
PO Box 1468  
Sacramento CA 95812-1468**

Email: [e-file.coordinator@ftb.ca.gov](mailto:e-file.coordinator@ftb.ca.gov)

**Assistance for persons with disabilities:** We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments please call TTY/TDD (800) 822-6268.

### 1.3 Promote Your Business on FTB's Website

Taxpayers visiting our Website can search for Authorized Individual e-file Providers by ZIP Code or city name. This service includes contact information such as business name, address, and telephone number for all Electronic Return Originators (EROs) in good standing with our Individual e-file Program. Check out this service at [www.ftb.ca.gov](http://www.ftb.ca.gov) and search for **e-file provider**.

If your contact information changes or you do not wish to be included in this listing, please contact e-Programs Customer Service.

## 1.4 e-file Calendar - Taxable Year 2005

You can submit your *California e-file Program Participant Enrollment Form* (form FTB 8633) throughout the year.

|                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|--------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>November 21, 2005</b> | <b>FTB begins accepting test transmissions (PATs Testing)</b><br>Testing will begin upon release of the <i>Test Package for e-file of Individual Income Tax Returns</i> (FTB Pub. 1436).                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>January 3, 2006</b>   | <b>First day to transmit live returns</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>April 17, 2006</b>    | <b>Last day to transmit timely-filed returns</b><br><br>California state personal income tax returns have an automatic six-month extension date for timely filing.<br><br>All taxes owed must be paid by April 17. If the balance due is not paid by April 17, penalties and interest may apply.                                                                                                                                                                                                                                                                                                 |
| <b>April 25, 2006</b>    | <b>Last day to retransmit rejected timely-filed returns</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>April 28, 2006</b>    | <b>FTB stops accepting test transmissions</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>October 16, 2006</b>  | <b>Last day to transmit returns</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>October 21, 2006</b>  | <b>Last day to retransmit rejected returns</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>December 31, 2006</b> | <b>Last day for EROs and transmitters to retain acknowledgment file material for returns e-filed in 2006</b><br><br><b>Remember:</b> For each return an ERO files, the ERO must retain the return for four years from the due date of the return or for four years from the date the return is filed, whichever is later. If the ERO uses either the <i>California e-file Return Authorization for Individuals</i> (form FTB 8453) or the <i>California e-file Signature Authorization for Individuals</i> (form FTB 8879), they must keep the form with the return for the same period of time. |

## 1.5 What's New for Taxable Year 2005?

### **Business e-file (Form FTB 100)**

Beginning January 2006, we offer e-filing of corporation Form 100 returns and certain accompanying forms and schedules. For more information on Business e-file refer to FTB Publication 1345B, *2005 Business e-file Handbook for Authorized e-file Providers of California Business Returns*, or go to our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov) and search for **Business e-file**.

### **Subscription Service**

Subscription Service is a free Web-based ListServ email system that allows you to sign up to receive desired information directly to your email account. Go to [www.ftb.ca.gov](http://www.ftb.ca.gov) and search for **Subscription Service** to subscribe to:

- Tax News – Stay informed with current state tax laws, FTB regulations, policies, procedures, and events with short news articles.

All current subscriptions will be automatically transferred.

- e-file News – Receive short updates about important issues that may affect you.

### **e-file CD Discontinued**

We have discontinued our e-file CD (FTB 1345C). You can now get all the information contained on the CD on our Website in the e-file tax professionals' area ([www.ftb.ca.gov/professionals/efile](http://www.ftb.ca.gov/professionals/efile)).

### **Forms and Schedule Changes**

#### Changes

- Deleted Form 3504, *Long-Term Care Credit*
- Deleted Form 3535, *Manufacturers' Investment Credit*

### **Voluntary Contribution Changes**

Added Veterans' Quality of Life Fund  
Added California Sexual Violence Victim Services Fund  
Added California Colorectal Cancer Prevention Fund  
Deleted Asthma and Lung Research Fund  
Deleted California Missions Fund

### **Error Codes**

#### New Error Codes

New error codes are designated as "New" in Section 8.

#### Modified Error Codes

306, 310, 518, 526, 538, 540



## 1.6 Reminders

### Mandatory e-file

California law requires individual income tax returns prepared by certain income tax preparers to be e-filed unless the individual return cannot be e-filed due to reasonable cause. Reasonable cause includes a taxpayer's election to opt-out (choose not to e-file).

If you prepared more than 100 California individual income tax returns in any calendar year beginning January 1, 2003 or after and in the following calendar year prepare one or more using tax preparation software, then you must e-file all acceptable individual returns in that following year and all subsequent calendar years thereafter.

To learn more about this important law, refer to Section 2.4 of the *2005 e-file Handbook* (FTB Pub. 1345) or go to our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov) and search for **Mandatory e-file**.

### Online e-file Program Enrollment Form

You can enroll or update your enrollment information online at our [Website](#). Log in using your IRS-issued Electronic Filer Identification Number (EFIN) and complete the one-page form online. Click the submit button and e-Programs Customer Service can begin processing your form immediately. When you enroll or update your information online there is nothing to mail to FTB.

### e-Signature Program

We offer the same PIN methods as the IRS: the Self-Select PIN, the Practitioner PIN, and the ERO PIN.

To facilitate the e-Signature Program we offer the following forms:

- *California e-file Signature Authorization for Individuals* (form FTB 8879) – Used to record and print taxpayer and tax preparer/ERO signature information when a return is using the Practitioner PIN method.
- *California e-file Payment Record for Individuals* (form FTB 8455) – Used to record and print payment information when a return is signed electronically.

**Note:** This form is optional. Some software companies may report or document payment information on a separate form, record, or summary page.

All signature methods, including pen-on-paper using FTB 8453, will be accepted for all California Individual e-file return types (Form 540, 540 2EZ, 540NR, and 540NRS).

To learn more about this program, refer to Section 3 of this publication.

### California e-file Signature Authorization for Individuals (FTB 8879) and California e-file Return Authorization for Individuals (FTB 8453)

You can accept your client's form FTB 8879 or form FTB 8453 via fax. Remember, when using the Practitioner PIN e-Signature or pen-on-paper signature options, you must receive a signed authorization form **before** you transmit the return. Also, you must retain the signed copy for four years from the day you transmit the return or four years from the due date of the return, whichever is later. **Do not mail FTB 8879 or FTB 8453 to the FTB or IRS.**

### **State Employer Identification Number (SEIN)**

The SEIN consists of all characters from box 15 of the taxpayer's Form W-2. This entry can be up to 14 positions long. We will accept any character in this field, including numbers, alpha characters, spaces, dashes, and other punctuation marks or symbols. Enter the information exactly as it appears in box 15. If box 15 is blank, leave the e-file field blank.

The 2-position (alpha only) field preceding the SEIN must contain the two-letter state abbreviation.

### **Estimated Tax Payment Request with e-file Return**

e-file provides the ability to send a schedule of electronic funds withdrawal requests for estimated tax payments as part of the e-file return transmission. Your software will record the date and amount of the payment requests in the return form record and will display the information on the *California e-file Payment Record for Individuals* (FTB 8455), *California e-file Return Authorization for Individuals* (FTB 8453) or on your software's proprietary payment information form or summary. To cancel a scheduled estimate payment, your client must call us at least two working days before the date of the withdrawal. The number to call is (916) 845-0353.

### **Planned System Maintenance Schedule**

We reserve Tuesday mornings from 5:00 a.m. to 6:00 a.m. PST for scheduled system maintenance. **This impacts only EROs who transmit returns directly to FTB.** We plan to consolidate all non-critical maintenance activity into this window. If you receive a transmission error during this time, please try again after 6:00 a.m. PST. We will notify you via email whenever our system is down outside the normal maintenance window for longer than one hour.

## **1.7 Using FTB's Website**

**The following services are available on FTB's Website to assist you and your clients.**

### **Customer Service Number (CSN)**

The CSN is required as the authentication key for using our online services. To use these services on your client's behalf, you will need their permission and their CSN. We encourage you to check out these services and recommend them to your clients. See below for a description of these services.

Taxpayers and their authorized representatives can obtain their CSN by visiting our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov) and searching for **CSN**.

### **Check your account balance and view payments you've made**

This service allows taxpayers and their authorized representatives to view current year payment activity, the total balance due on the account, up to 25 estimated payments, and tax year summaries (tax computation) with payments applied. Go to [www.ftb.ca.gov](http://www.ftb.ca.gov) and search for **View Payments** to access this service. The taxpayer's unique SSN/CSN combination is required for authentication.

### **Web Pay**

Taxpayers can use Web Pay, our online payment service, to make their return payment, pay their tax bills, or make estimated tax payments. The process is similar to arranging an online bill payment. Taxpayers enter their account information, the kind of payment they're making, the amount of the payment, and the date they want the payment made. We'll deduct the specified amount on the date they indicate. The taxpayer's unique SSN/CSN combination is required for authentication. Go to [www.ftb.ca.gov](http://www.ftb.ca.gov) and search for **Web Pay**.

### Electronic Installment Agreement

This service simplifies and speeds up the process of applying for an installment agreement. Taxpayers complete the application in a secure section of our Website, using their CSN for authentication. We instantly send them confirmation that we received the application, including a 10-digit confirmation number that they can use to check the status of their request. We will notify them of the status of their request within 30 days. The agreement is not valid until we approve the application. This service is for taxpayers' use only. Go to [www.ftb.ca.gov](http://www.ftb.ca.gov) and search for **eIA**.

## Section 2 e-file Forms

### 2.1 Acceptable Forms for e-file

The following chart lists the acceptable forms and schedules that may be e-filed with FTB and the maximum number of each type of form or schedule allowed per return. Check your software to find out which forms they support.

| Forms/ Schedules            | Max. # per Return | Title                                                                                                        |
|-----------------------------|-------------------|--------------------------------------------------------------------------------------------------------------|
| Form 540                    | 1                 | California Resident Income Tax Return                                                                        |
| Long Form 540NR             | 1                 | California Nonresident or Part-Year Resident Income Tax Return (Long Form)                                   |
| Short Form 540NR            | 1                 | California Nonresident or Part-Year Resident Income Tax Return (Short Form)                                  |
| Form 540 2EZ                | 1                 | California Resident Income Tax Return                                                                        |
| Form W-2                    | 50                | Wage and Tax Statement                                                                                       |
| Form W-2G                   | 30                | Certain Gambling Winnings                                                                                    |
| Form 1099-R                 | 20                | Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRA's, Insurance Contracts, etc. |
| Schedule CA (540)           | 1                 | California Adjustments – Residents                                                                           |
| Schedule CA (540NR)         | 1                 | California Adjustments – Nonresidents or Part-Year Residents                                                 |
| Schedule D (540)            | 1                 | California Capital Gain or Loss Adjustment                                                                   |
| Schedule D (540NR)          | 1                 | California Capital Gain or Loss Adjustment                                                                   |
| Schedule D-1                | 1                 | Sales of Business Property                                                                                   |
| Schedule G-1                | 1 per taxpayer    | Tax on Lump Sum Distributions                                                                                |
| Schedule HOH/<br>Form 4803e | 1                 | Head of Household                                                                                            |
| Schedule P (540)            | 1                 | Alternative Minimum Tax and Credit Limitations – Residents                                                   |
| Schedule P (540NR)          | 1                 | Alternative Minimum Tax and Credit Limitations – Nonresidents or Part-Year Residents                         |
| Schedule R                  | 1                 | Apportionment and Allocation of Income                                                                       |
| Schedule S                  | 25                | Other State Tax Credit                                                                                       |
| Form 592-B                  | 3                 | Nonresident Withholding Tax Statement                                                                        |
| Form 593-B                  | 3                 | Real Estate Withholding Tax Statement                                                                        |
| Form 594                    | 3                 | Notice to Withhold Tax at Source                                                                             |
| Form FTB 3501               | 1                 | Employer Child Care Program/Contribution Credit                                                              |
| Form FTB 3503               | 1                 | Natural Heritage Preservation Credit                                                                         |
| Form FTB 3506               | 1                 | Child and Dependent Care Expenses                                                                            |
| Form FTB 3507               | 1                 | Prison Inmate Labor Credit                                                                                   |
| Form FTB 3508               | 1                 | Solar Energy System Credit                                                                                   |

| <b>Form/ Schedules</b> | <b>Max. # per Return</b> | <b>Title</b>                                                                                                               |
|------------------------|--------------------------|----------------------------------------------------------------------------------------------------------------------------|
| Form FTB 3510          | 1                        | Credit for Prior Year Alternative Minimum Tax – Individuals or Fiduciaries                                                 |
| Form FTB 3521          | 1                        | Low-Income Housing Credit                                                                                                  |
| Form FTB 3523          | 1                        | Research Credit                                                                                                            |
| Form FTB 3526          | 1                        | Investment Interest Expense Deduction                                                                                      |
| Form FTB 3540          | 1                        | Credit Carryover Summary                                                                                                   |
| Form FTB 3546          | 1                        | Enhanced Oil Recovery Credit                                                                                               |
| Form FTB 3547          | 1                        | Donated Agricultural Products Transportation Credit                                                                        |
| Form FTB 3548          | 1                        | Disabled Access Credit for Eligible Small Businesses                                                                       |
| Form FTB 3553          | 1                        | Enterprise Zone Employee Credit                                                                                            |
| Form FTB 3800          | 1                        | Tax Computation for Children Under Age 14 with Investment Income                                                           |
| Form FTB 3801          | 1                        | Passive Activity Loss Limitations                                                                                          |
| Form FTB 3801-CR       | 1                        | Passive Activity Credit Limitations                                                                                        |
| Form FTB 3803          | 10                       | Parents' Election to Report Child's Interest and Dividends                                                                 |
| Form FTB 3805E         | 10                       | Installment Sale Income                                                                                                    |
| Form FTB 3805P         | 1 per taxpayer           | Additional Taxes Attributable to IRAs, Other Qualified Retirement Plans, Annuities, Modified Endowment Contracts, and MSAs |
| Form FTB 3805V         | 1                        | Net Operating Loss (NOL) Computations and NOL and Disaster Loss Limitations – Individuals, Estates, and Trusts             |
| Form FTB 3805Z         | 3                        | Enterprise Zone Deduction and Credit Summary                                                                               |
| Form FTB 3806          | 3                        | Los Angeles Revitalization Zone Deduction and Credit Summary (LARZ)                                                        |
| Form FTB 3807          | 3                        | Local Agency Military Base Recovery Area Deduction and Credit Summary (LAMBRA)                                             |
| Form FTB 3808          | 3                        | Manufacturing Enhancement Area Credit Summary (MEA)                                                                        |
| Form FTB 3809          | 3                        | Targeted Tax Area Deduction and Credit Summary (TTA)                                                                       |
| Form FTB 3885A         | 30                       | Depreciation and Amortization Adjustments                                                                                  |
| Form FTB 5805          | 1                        | Underpayment of Estimated Tax by Individuals and Fiduciaries                                                               |
| Form FTB 5805F         | 1                        | Underpayment of Estimated Tax by Farmers and Fishermen                                                                     |
| Form FTB 5870A         | 1 per taxpayer           | Tax on Accumulation Distribution of Trusts                                                                                 |
| STCGL Record           | 5,000                    | Short-Term Capital Gains/Loss Transaction                                                                                  |
| LTCGL Record           | 5,000                    | Long-Term Capital Gains/Loss Transaction                                                                                   |

## 2.2 Other Eligible Filing Conditions

We also allow the following filing conditions:

- Returns filed with foreign addresses.
- Decedent returns, including joint returns filed by surviving spouses.
- Returns with a filing status of married filing separate.

## 2.3 Returns Not Eligible for e-file

We exclude the following returns from e-file:

- Returns from individuals or firms who have not been accepted as participants in California's e-file Program.
- Returns that include IRS Form 4852, *Substitute for Form W-2, Wage and Tax Statement*, or California form FTB 3525, *Substitute for Form W-2, Wage and Tax Statement*, or any other substitute wage and tax statement used to verify withholding.
- Returns containing form FTB 3534, *Joint Strike Fighter Credit*.
- Fiscal year returns.
- Amended returns.
- Prior year returns.
- Returns with dollars and cents entries.
- Returns for primary or secondary taxpayers whose social security numbers are all zeros.
- Returns containing forms or schedules not listed in this FTB Pub. 1345A, Section 2.1, *Acceptable Forms for e-file*.
- Returns with an SSN of 123-45-6789, 987-65-4321, or 999-99-9999.

## 2.4 Paper Forms

We use the following paper forms in our Individual e-file Program:

- FTB 8453, *California e-file Return Authorization for Individuals*, used by e-file taxpayers to sign using the pen-on-paper method.
- FTB 8879, *California e-file Signature Authorization for Individuals*, used by e-file taxpayers to sign using the Practitioner PIN method (refer to Section 3).
- FTB 8454, *e-file Opt-Out Record for Individuals*, used by taxpayers and preparers to document when and why a return subject to mandatory e-file was not e-filed.
- FTB 8455, *California e-file Payment Record for Individuals*, used by e-file taxpayers to show scheduled electronic funds withdrawals when the taxpayer signs electronically.
- FTB 3582, *Voucher for Individual e-filed Returns*, used by e-file taxpayers who owe a balance and choose to pay by check.

The following pages are examples of these forms.

$$\boxed{\phantom{0}}\boxed{\phantom{0}} - \boxed{\phantom{0}}\boxed{\phantom{0}}\boxed{\phantom{0}}\boxed{\phantom{0}}\boxed{\phantom{0}}\boxed{\phantom{0}} - \boxed{\phantom{0}}\boxed{\phantom{0}}\boxed{\phantom{0}}\boxed{\phantom{0}} - \boxed{\phantom{0}}$$

Date Accepted \_\_\_\_\_

FORM

8453

FTB 8453 C2 (2005)  
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# Instructions for Form FTB 8453

## California e-file Return Authorization for Individuals

DO NOT MAIL THIS FORM TO FTB

### General Information

#### A Purpose of Form FTB 8453

Form FTB 8453 is the signature document for individual e-file returns. By signing this form the taxpayer, Electronic Return Originator (ERO), and paid preparer declare that the return is true, correct, and complete. Additionally, the signatures authorize the electronic transmission of the return to the Franchise Tax Board (FTB) and the execution of any designated electronic account settlement. The form does not serve as proof of filing an electronic return—the acknowledgement containing the date of acceptance and the declaration control number (DCN) for the accepted return is that proof.

#### B ERO and Paid Preparer Responsibilities

As an authorized e-file provider, you must:

- Obtain each taxpayer's signature after you prepare the return but before you transmit it.
- Sign form FTB 8453.
- Provide taxpayer(s) with:
  - A signed original or copy of form FTB 8453;
  - Original Form(s) W-2, W-2G, and 1099R; and
  - A copy of the taxpayer's return and associated forms and schedules.
- Retain the original or faxed signed form FTB 8453 for four years from the due date of the return or four years from the date the return is filed, whichever is later. (**Exception:** VITA/TCE/Not for Profit Sites – Give the signed form FTB 8453 to the taxpayer.)

#### C Taxpayer Responsibilities

**Before** your ERO can e-file your return, you must:

- Verify all information on the form FTB 8453, including SSN(s), ITIN(s), and banking information.
- Inspect a copy of the return and ensure the information is correct.
- Sign form FTB 8453 after the return is prepared but before it is transmitted.
- Submit the signed form FTB 8453 to your ERO (fax is acceptable).

**After** your return is e-filed, you must retain the following documents for the California statute of limitations period:

- Form FTB 8453 (signed original or copy of the form);
- Original Form(s) W-2, W-2G, and 1099R;
- A paper copy of Form 540, Form 540 2EZ, Long Form 540NR, or Short Form 540NR;
- A paper copy of your federal tax return; and
- A paper copy of your other state income tax return if you claimed the California Other State Tax Credit. Refer to California Schedule S.

The California statute of limitations is the later of four years from the due date of the return or four years from the date the return is filed. (**Exception:** An extended statute of limitations period may apply for California or federal tax returns that are related to or subject to a federal audit.)

#### D Refund Information

Check the status of your tax refund on our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov) or call FTB's automated toll-free telephone service at (800) 338-0505.

#### E Paying Your Taxes

If you owe tax, you must pay it by April 17, 2006, to avoid penalties and interest. When you e-file, you can choose from the following payment options:

- **Pay by electronic funds withdrawal:** You can have all or part of your balance due withdrawn electronically from your bank account on the date you choose. See Part II.
- **Pay by check or money order:** You can pay by check or money order using the Voucher for Individual e-filed Returns, form FTB 3582. Mail form FTB 3582 with your check or money order to the FTB using the address printed on the voucher.
- **Pay by credit card:** You can use your Discover/NOVUS, MasterCard, Visa, or American Express card to pay your tax. Call (800) 272-9829 or go to [www.officialpayments.com](http://www.officialpayments.com). Use jurisdiction code 1555. Official Payments Corp. charges a convenience fee for using this service. If you pay by credit card, do not mail the voucher (form FTB 3582) to the FTB.
- **Pay online:** You can pay the amount you owe using our secure online payment service, **Web Pay**. Go to our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov) and search for **Web Pay**.

**Assistance for Persons with Disabilities:** We comply with the Americans with Disabilities Act. Persons with hearing or speech impairment please call TTY/TDD (800) 822-6268.

### Specific Instructions

#### DCN and Date of Acceptance

The DCN is a unique 14-digit number assigned by the tax preparation software program to each return. EROs: enter the DCN and date we accept the return in the spaces at the top of form FTB 8453.

#### Part II – Settle Your Account Electronically

Using direct deposit or electronic funds withdrawal is voluntary and applies only to the return you are filing at this time. If you want your refund directly deposited or your payment withdrawn electronically from your bank account, you must complete Parts II and IV **before transmitting the return**. We will not honor requests completed after transmission of the return.

**To cancel an electronic funds withdrawal, you must call the FTB at (916) 845-0353 at least two working days before the date of the withdrawal.**

#### Part III – Make Estimated Tax Payments for 2006

When you e-file you may opt to schedule the electronic payment of estimated tax payments for taxable year 2006. The amount you designate will be withdrawn from the account listed in Part IV on the date you select. Be sure to select a date on or before the due date of the estimated tax payment to avoid penalties and interest charges.

**To cancel a scheduled estimated tax payment, you must call the FTB at (916) 845-0353 at least two working days before the date of the withdrawal.**

#### Part IV – Banking Information

You can find the routing and account numbers on a check or bank statement, or by contacting your financial institution. Do not use a deposit slip as it may contain internal routing numbers.

**Line 7** – The routing number must be nine digits. The first two digits must be between 01 and 12 or 21 and 32.

**Line 8** – The account number can be up to 17 characters and can include numbers and letters. Include hyphens but omit spaces and special symbols.

FTB is not responsible when a financial institution rejects a direct deposit or electronic funds withdrawal transaction. If the bank or financial institution rejects the direct deposit, we will issue a paper check. If the bank or financial institution rejects the electronic funds withdrawal due to an error in the routing number or account number, we will send the taxpayer(s) a notice that may include penalties and interest.

#### Part V – Declaration of Taxpayer(s)

An e-filed tax return is not considered complete or filed unless form FTB 8453 is signed by the taxpayer(s) **before** the return is transmitted.

**Deceased taxpayer(s)** –The legal representative (e.g., beneficiary, administrator, or executor) of the deceased taxpayer's estate must sign form FTB 8453 before the return is transmitted.

If you are the surviving spouse and no administrator or executor has been appointed, you may still file a joint return for the year of death. Indicate next to your signature that you are the surviving spouse. Also, print "Deceased" and the date of death next to the name of the deceased taxpayer.

If you file a return and claim a refund due to a deceased taxpayer, you are certifying under penalty of perjury either that you are the legal representative of the deceased taxpayer's estate (in this case, you must attach certified copies of the letters of administration or letters testamentary to form FTB 8453) or that you are entitled to the refund as the deceased's surviving relative or sole beneficiary under the provisions of the California Probate Code. You must also attach a copy of federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, or a copy of the death certificate to form FTB 8453.

#### Part VI – Declaration of ERO and Paid Preparer

The ERO must sign and complete this part.

Only handwritten signatures are acceptable. If the ERO is also the paid preparer, the ERO must check the box labeled "Check if also paid preparer."

If the ERO is not the paid preparer, the paid preparer must sign in the space for "Paid Preparer Must Sign."



## 2005 California e-file Signature Authorization for Individuals

8879

Declaration Control Number (DCN) ▶

Taxpayer's name

|                  |
|------------------|
| Your SSN or ITIN |
|------------------|

Spouse's name

|                      |  |
|----------------------|--|
| Spouse's SSN or ITIN |  |
|----------------------|--|

**Part I Tax Return Information** (whole dollars only)

- |                                                                                                                                                    |                |
|----------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| <b>1</b> California Adjusted Gross Income (Form 540, line 17; Form 540 2EZ, line 15; Long Form 540NR, line 17; or Short Form 540NR, line 17) ..... | <b>1</b> _____ |
| <b>2</b> Refund or No Amount Due (Form 540, line 69; Form 540 2EZ, line 26; Long Form 540NR, line 77; or Short Form 540NR, line 77) .....          | <b>2</b> _____ |
| <b>3</b> Amount You Owe (Form 540, line 70; Form 540 2EZ, line 27; Long Form 540NR, line 78; or Short Form 540NR, line 78) ....                    | <b>3</b> _____ |

**Part II Taxpayer Declaration and Signature Authorization** (Be sure you get and keep a copy of your return.)

Under penalties of perjury, I declare that I have examined a copy of my individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2005, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the information I provided to my Electronic Return Originator (ERO), Transmitter, or Intermediate Service Provider (including my name, address, and social security number or individual tax identification number) and the amounts shown in Part I above agree with the information and amounts shown on the corresponding lines of my electronic income tax return. If I am filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of my tax liability, I remain liable for the tax liability and all applicable interest and penalties. I authorize my ERO, Transmitter, or Intermediate Service Provider to transmit my complete return to the FTB. **If the processing of my return or refund is delayed, I authorize the FTB to disclose to my ERO, Intermediate Service Provider, and/or the Transmitter the reason(s) for the delay or the date when the refund was sent.** If applicable, I acknowledge that I have read the Electronic Funds Withdrawal Consent included on the copy of my electronic income tax return and I agree to the provisions contained therein. I have selected a personal identification number (PIN) as my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

**Taxpayer's PIN: check one box only**

- ☐ I authorize \_\_\_\_\_ **ERO firm name** \_\_\_\_\_ to enter my PIN 

|  |  |  |  |  |
|--|--|--|--|--|
|  |  |  |  |  |
|--|--|--|--|--|

**Do not enter all zeros** as my signature on my 2005 e-filed California individual income tax return.

☐ I will enter my PIN as my signature on my 2005 e-filed California individual income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ► \_\_\_\_\_ Date ► \_\_\_\_\_

**Spouse's PIN: check one box only**

- ☐ I authorize \_\_\_\_\_ to enter my PIN \_\_\_\_\_ as my signature on my 2005 e-filed California individual income tax return. **ERO firm name** **Do not enter all zeros**

☐ I will enter my PIN as my signature on my 2005 e-filed California individual income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

Practitioner PIN Method Returns Only -- continue below

### Part III Certification and Authentication — Practitioner PIN Method Only

**ERO's EFIN/PIN.** Enter your six-digit EFIN followed by your five-digit self-selected PIN.

**Do not enter all zeros**

I certify that the above numeric entry is my PIN, which is my signature for the 2005 California individual income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and FTB Pub. 1345, 2005 e-file Handbook for Authorized e-file Providers, and FTB Pub. 1345A, 2005 e-file Handbook Supplement.

ERO's signature ► Date ►

# Instructions for Form FTB 8879

## California e-file Signature Authorization for Individuals

DO NOT MAIL THIS FORM TO FTB

### General Information

#### A Purpose of Form FTB 8879

Form FTB 8879 must be completed when an individual e-file return is being signed using the Practitioner PIN method. By signing this form, the taxpayer authorizes the Electronic Return Originator (ERO) to enter the taxpayer's personal identification number (PIN) on his or her e-filed income tax return. This is a one-time authorization tied to this specific return.

Form FTB 8879 does not serve as proof of filing – the acknowledgement containing the date of acceptance and the declaration control number (DCN) for the accepted return is that proof.

Do not use form FTB 8879 if the taxpayer(s) will sign form FTB 8453, California e-file Return Authorization for Individuals, or will enter their own PIN and shared secret.

#### B Practitioner PIN Method

The Practitioner PIN method is an electronic signature option for taxpayers e-filing their individual income tax return through an ERO. To select this method, both the taxpayer(s) and ERO must sign form FTB 8879. When using this method, the taxpayer generally does not need to supply a shared secret with their PIN. The Practitioner PIN method can be used when the taxpayer's shared secret is not known or the taxpayer cannot physically enter their PIN on their ERO's computer.

Note: For taxpayers who are married filing jointly, it is acceptable for one spouse to authorize the ERO to enter his or her PIN and the other to choose to enter his or her own PIN. In this scenario, the spouse entering his or her own PIN must also provide the correct shared secret. It is not acceptable for one spouse to enter both PINs.

#### C Taxpayer Responsibilities

**Before** you can e-file your individual return, you must:

- Inspect a copy of your individual income tax return and ensure the information is correct.
- Review and approve the sworn statements and disclosure statements.
- Indicate or verify the five-digit PIN that will be used as your signature.
- Sign and date form FTB 8879 and submit it to your ERO (fax is acceptable).

**Your return will not be transmitted to the FTB until the ERO receives your signed form FTB 8879.**

**After** your return is e-filed, you must retain the following documents (in electronic or paper format) for the California statute of limitations period:

- Original Forms W-2, W-2G, and 1099-R.
- A copy of Form 540, Form 540 2EZ, Long Form 540NR, or Short Form 540NR.
- A copy of your federal tax return.
- A copy of your other state income tax return if you claimed the California Other State Tax Credit. Refer to California Schedule S.

The California statute of limitations is the later of four years from the due date of the return or four years from the date the return is filed. (**Exception:** An extended statute of limitations period may apply for California or federal tax returns that are related to or subject to a federal audit.)

#### D ERO Responsibilities

Before you can e-file your client's individual return, you must:

- Confirm the identity of the taxpayer(s) per FTB Pub. 1345, Section 6.
- Complete form FTB 8879 through Part I with information from the taxpayer's return.
- Enter the ERO firm name (not the name of the individual preparing the return) in Part II.
- Provide the taxpayer (in electronic or paper format):
  - o Form FTB 8879.
  - o A complete copy of their return.
- Obtain each taxpayer's signature after the return is prepared but before you transmit it.
- Record the eleven-digit PIN that will be used as your signature.
- Sign and date form FTB 8879.

After the return is e-filed, you must:

- Retain form FTB 8879 for four years from the due date of the return or four years from the date the return is filed, whichever is later.\*
- Retain all required e-file return information per FTB Pub. 1345, Section 7.\*
- Upon request, provide a copy of form FTB 8879 to the taxpayer or the FTB.

\* Exception for VITA/TCE/Not for Profit Sites - The taxpayer must retain these documents.

**Do not mail form FTB 8879 to the FTB.**

TAXABLE YEAR

CALIFORNIA FORM

**2005****e-file Opt-Out Record for Individuals****8454****General Information**

California law requires individual income tax returns prepared by certain income tax preparers to be electronically filed (e-filed) unless the taxpayer elects not to e-file or the tax preparer cannot e-file the return due to reasonable cause. Use this form to record when and why the return was not e-filed.

Do not mail this form to FTB. Please keep it in your records.

When taxpayers are married filing jointly, only one spouse needs to sign.

**Part I: Taxpayer Information**

|                     |  |           |         |                                           |  |
|---------------------|--|-----------|---------|-------------------------------------------|--|
| First Name          |  | Last Name |         | Your social security number (or ITIN)     |  |
|                     |  |           |         | - -                                       |  |
| Spouse's First Name |  | Last Name |         | Spouse's social security number (or ITIN) |  |
|                     |  |           |         | - -                                       |  |
| Street Address      |  | Apt. no.  | PMB no. | Telephone number                          |  |
|                     |  |           |         | ( )                                       |  |
| City                |  |           | State   | ZIP Code                                  |  |
|                     |  |           |         |                                           |  |

☐ I elect not to e-file my tax return.

Reason (optional): \_\_\_\_\_

|                                        |  |      |
|----------------------------------------|--|------|
| Taxpayer's Signature                   |  | Date |
|                                        |  |      |
| Spouse's Signature (if filing jointly) |  | Date |
|                                        |  |      |

**Part II: Tax Preparer Information**

☐ I am not e-filing this taxpayer's return due to reasonable cause.

Explanation: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

|                             |  |                  |
|-----------------------------|--|------------------|
| Paid Preparer's Signature   |  | Date             |
|                             |  |                  |
| Paid Preparer's Name        |  | SSN/PTIN         |
|                             |  |                  |
| Firm's Name (if applicable) |  | FEIN             |
|                             |  |                  |
| Street Address              |  | Telephone number |
|                             |  | ( )              |
| City                        |  | State ZIP Code   |
|                             |  |                  |

TAXABLE YEAR

FORM

**2005 California e-file Payment Record for Individuals****8455**

Declaration Control Number (DCN) ►

Taxpayer's name

Your SSN or ITIN

Spouse's name

Spouse's SSN or ITIN

**Part I Tax Return Information**

1 2005 California Adjusted Gross Income. (Form 540, line 17; Form 540 2EZ, line 15; Long Form 540NR, line 17; or Short Form 540NR, line 17) ..... **1** \_\_\_\_\_

2 Amount You Owe. (Form 540, line 70; Form 540 2EZ, line 27; Long Form 540NR, line 78; or Short Form 540NR, line 78) ..... **2** \_\_\_\_\_

**Part II Return Payment Information (Due 4/17/06)**

3 Electronic Funds Withdrawal Amount \_\_\_\_\_

4 Withdrawal Date (MM/DD/YYYY) \_\_\_\_\_

**Part III Scheduled Estimated Tax Payments for Taxable Year 2006** These are not installments of the current amount you owe.

|                   | First Payment Due 4/17/06 | Second Payment Due 6/15/06 | Third Payment Due 9/15/06 | Fourth Payment Due 1/16/07 |
|-------------------|---------------------------|----------------------------|---------------------------|----------------------------|
| 5 Amount          |                           |                            |                           |                            |
| 6 Withdrawal Date |                           |                            |                           |                            |

**Part IV Banking Information**

7 Routing number \_\_\_\_\_

8 Account number \_\_\_\_\_

9 Type of account: ☐ Checking ☐ Savings

**General Information**

Form FTB 8455 is a summary of electronic funds withdrawal requests you scheduled with your 2005 e-file return. This form does not serve as proof of filing or proof of payment. Your proof of filing is the acknowledgement containing the date we accepted your return and your declaration control number (DCN). Your proof of payment is your banking records.

Be sure to check your banking information before transmitting your return. FTB is not responsible when a financial institution rejects an electronic funds withdrawal transaction. If the rejection is due to an error in the routing number or account number, we will send you a notice that may include penalties and interest.

**To cancel your return payment or an estimated tax payment, you must call the FTB at (916) 845-0353 at least two working days before the scheduled date of the payment.**

If you cancel a payment, you are still liable for any amount you owe. Make your payments by the due dates above to avoid a late payment penalty. For additional payment options, visit our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov) and search for **Payment Options**.

**KEEP THIS FORM IN YOUR RECORDS – DO NOT MAIL TO FTB**

# Instructions for Form FTB 3582

## Voucher for Individual e-filed Returns

### General Information

Use form FTB 3582, Voucher for Individual e-filed Returns, to pay your tax only if you:

- Filed your tax return electronically, and
- Have a balance due.

**Note:** You can pay the balance due with a check using this form. Or, you can have your payment automatically withdrawn from your bank account or use your credit card to pay the balance due. See the payment instructions in the tax booklet, or on our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov).

If you need additional copies, you (or your transmitter) can download California tax forms and publications from our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov).

#### Private Mailbox (PMB) Number

If you lease a private mailbox (PMB) from a private business, rather than a PO box from the United States Postal Service, include the box number in the field labeled "PMB no." in the address area.

#### Foreign Address

Enter the information in the following order: City, Country, Province/Region, and Postal Code. Follow the country's practice for entering the postal code. **Do not** abbreviate the country's name.

### General Instructions

Is your form FTB 3582 preprinted with your information?

**Yes.** Go to number 1. **No.** Go to number 2.

1. Verify that the following information is correct before you write your check or money order:

- Name(s);
- Address;
- Social security number(s); and
- Amount of payment.

If you need to make a change, use a black or blue ink pen to draw a line through the incorrect information and clearly print the new information. Scanning machines may not be able to read other colors of ink or pencil. Then go to number 3.

2. If you have a balance due, complete the voucher at the bottom of this page. Print your name(s), address, social security number(s), and amount of payment in the space provided. Print all names and words in **CAPITAL LETTERS**. Use a black or blue ink pen. Scanning machines may not be able to read other colors of ink or pencil.

Verify that the following information is complete:

- Name(s);
- Address;
- Social security number(s); and
- Amount of payment.

The information on form FTB 3582 should match the information that was electronically transmitted to the Franchise Tax Board and the information printed on the paper copy of your 2005 Form 540, Form 540 2EZ, or the Long or Short Form 540NR.

3. Make your check or money order payable to "Franchise Tax Board." Write your social security number, tax year (2005), and form number (540, 540 2EZ, or the Long or Short Form 540NR) of the form that you electronically filed, on your check or money order. **Note:** All checks must be payable in US dollars and drawn against a US financial institution.
4. Detach the payment voucher from the bottom of this page, only if an amount is owed. **Enclose, but do not staple, your payment with the voucher and mail to:**

FRANCHISE TAX BOARD  
PO BOX 942867  
SACRAMENTO CA 94267-0008

**Note:** Do not send the paper copy of your tax return to the FTB. Keep it for your records.

### When to Make Your Payment

If you have a balance due on your 2005 return, send form FTB 3582 to the FTB with your payment for the full amount by April 17, 2006.

If you cannot pay the full amount you owe by April 17, 2006, pay as much as you can when you mail in this payment voucher to avoid additional charges. You may request to make monthly payments by getting and filing form FTB 3567, Installment Agreement Request. To order this form, use the Internet address shown above in "General Information" or call (800) 338-0505 and select "Personal Income Tax," then select "Order Forms and Publications." Enter code **949** when instructed.

### Penalties and Interest

If you fail to pay the full amount you owe by April 17, 2006, a late payment penalty and interest will be added to your tax due.

✂ DETACH HERE \_\_\_\_\_ IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM \_\_\_\_\_ DETACH HERE ✂

**Due April 17, 2006**

TAXABLE YEAR

CALIFORNIA FORM

## 2005 Voucher for Individual e-filed Returns

## 3582 (e-file)

|                                                                             |         |                                            |                                 |          |
|-----------------------------------------------------------------------------|---------|--------------------------------------------|---------------------------------|----------|
| Your first name                                                             | Initial | Last name                                  | Your social security number     |          |
| If joint payment, spouse's first name                                       | Initial | Spouse's last name if different from yours | Spouse's social security number |          |
| Present home address – number and street, PO Box, or rural route            |         |                                            | Apt. no.                        | PMB no.  |
| City, town or post office (If you have a foreign address, see instructions) |         |                                            | State                           | ZIP Code |

**IF NO PAYMENT IS DUE, DO NOT FILE THIS FORM.  
IF AN AMOUNT IS OWED,**

**MAIL TO:** FRANCHISE TAX BOARD  
PO BOX 942867  
SACRAMENTO CA 94267-0008

**Do not send a paper copy of  
your tax return with the  
payment voucher.**

Amount of payment

## Section 3 Signature Information

### 3.1 General Information

We offer the same signature options as the IRS. We have a pen-on-paper signature option and an e-Signature option.

We will accept all signature methods for all California individual e-file return types (Forms 540, 540 2EZ, and 540NR Long and Short) throughout the duration of the e-file season.

**Reminder:** The taxpayer must be allowed to review their completed tax return before using any of the signature options. Also, the return must be signed before you transmit it to the FTB.

### 3.2 Pen-on-Paper Signature Option – Form FTB 8453

Form FTB 8453, *California e-file Return Authorization for Individuals*, is used when the taxpayer signs using the paper method. Do not use IRS Form 8453 for California e-filing purposes. The federal and state forms are **NOT** interchangeable. Please do not mail California's form FTB 8453 to the IRS or to FTB.

Form FTB 8453 serves to:

- Authenticate the return.
- Authorize the ERO to file the return on the taxpayer's behalf.
- Authorize the ERO to transmit the tax return electronically to us either directly or through a third-party Transmitter.
- Provide the taxpayer's written consent to have their refund directly deposited or their tax payment debited from their financial institution.
- Authorize us to inform the taxpayer's ERO or Transmitter that the taxpayer's return has been accepted or rejected and when rejected, to identify the reason(s) for rejection.
- Authorize us to inform the taxpayer's ERO or Transmitter of the reason(s) for return processing delays or when the refund was sent.
- Remind taxpayers who are filing balance due returns, of their liability for paying taxes, and if applicable, any interest and penalties.

**Note:** The ERO must provide the taxpayer with a copy of form FTB 8453, Forms W-2, W-2G, and 1099-R and a copy of Form 540, Short Form 540NR, Long Form 540NR, or Form 540 2EZ showing the electronic data transmitted to us.

EROs must retain forms FTB 8453 at their place of business for four years from the due date of the return or four years from the date the return is filed, whichever is later. California tax returns for taxable year 2005 have an automatic extension to file to October 16, 2006 and must be retained by the ERO until October 16, 2010. **DO NOT SEND FORM FTB 8453 TO THE FRANCHISE TAX BOARD OR TO THE IRS.** Please notify your clients not to send form FTB 8453 to the FTB or the IRS.

Failure to maintain forms FTB 8453 as required, or incomplete or erroneous forms may result in immediate suspension from California's e-file Program.

## 3.2 e-Signature Option

We offer the same PIN methods as the IRS: the Self-Select PIN method, the Practitioner PIN method, and the ERO PIN.

### a. Practitioner PIN Method (form FTB 8879)

Form FTB 8879, *California e-file Signature Authorization for Individuals*, is used when the taxpayer signs using the Practitioner PIN Method. The Practitioner PIN method is an option only available for taxpayers who use an ERO to e-file their return.

Form FTB 8879 serves to:

- Authenticate the return.
- Authorize the ERO to file the return on the taxpayer's behalf.
- Authorize the ERO to enter the taxpayer's PIN on the return on the taxpayer's behalf.
- Authorize the ERO to transmit the tax return electronically to us either directly or through a third-party Transmitter.
- Provide the taxpayer's written consent to have their refund directly deposited or their tax payment debited from their financial institution.
- Authorize us to inform the taxpayer's ERO or Transmitter that the taxpayer's return has been accepted or rejected and when rejected, to identify the reason(s) for rejection.
- Authorize us to inform the taxpayer's ERO or Transmitter of the reason(s) for return processing delays or when the refund was sent.
- Remind taxpayers who are filing balance due returns, of their liability for paying taxes, and if applicable, any interest and penalties.

**Note:** The ERO must provide the taxpayer with a copy of Forms W-2, W-2G, and 1099-R and a copy of Form 540, Short Form 540NR, Long Form 540NR, or Form 540 2EZ showing the electronic data transmitted to us.

EROs must retain forms FTB 8879 at their place of business for four years from the due date of the return or four years from the date the return is filed, whichever is later. California tax returns for taxable year 2005 have an automatic extension to file to October 16, 2006 and must be retained by the ERO until October 16, 2010. **DO NOT SEND FORM FTB 8879 TO THE FRANCHISE TAX BOARD OR TO THE IRS.** Please notify your clients not to send form FTB 8879 to the FTB or the IRS.

Failure to maintain forms FTB 8879 as required, or incomplete or erroneous forms may result in immediate suspension from California's e-file Program.

To sign using this method, the taxpayer(s) must:

- Review the appropriate jurat/disclosure statements for their filing situation.
- Select a PIN consisting of any five numbers (except all zeros).
- Review and sign the *California e-file Signature Authorization for Individuals* (FTB 8879).

When taxpayers are married filing jointly, each taxpayer must complete these steps.

By signing form FTB 8879, the taxpayer(s) give you one-time authorization to enter their PIN for their individual e-file return. As the ERO, you must also sign form FTB 8879. For more information about form FTB 8879, go to Section 2.6.

Do not use IRS Form 8879 for California e-filing purposes. The federal and state forms are **NOT** interchangeable. Please do not mail California's form FTB 8879 to the IRS or to FTB.

You must enter the taxpayer(s) PIN(s) as instructed on form FTB 8879 and sign the return using the ERO PIN.

**NOTE:** The shared secret is generally not required when using this method. **Exception:** On a return where the taxpayers are married filing jointly **and one** of the taxpayers chooses to enter their own PIN on your computer, that taxpayer must enter his or her shared secret. Refer to Section 3.2b for more information about the shared secret.

## **b. Self-Select PIN Method**

The Self-Select PIN method is an option for taxpayers who enter their own electronic signature on the e-file return. To sign using this method, the taxpayer(s) must have access to your computer to do the following:

- Review the appropriate jurat/disclosure statements for their filing situation.
- Enter a PIN consisting of any five numbers (except all zeros).
- Enter a shared secret known to the FTB.

When taxpayers are married filing jointly, each taxpayer must complete these steps.

For California returns, the shared secret is the California AGI from the taxpayer's 2004 original California individual income tax return (do not use values from an amended or modified return):

- Form 540 – Line 17
- Form 540A – Line 14
- Form 540 2EZ – Line 13
- Form 540NR – Line 21 (both Long and Short forms)

If the California AGI is a negative amount, be sure the taxpayer enters the amount as a negative value. If the value is not within \$1 of our records, we will reject the return.

If taxpayers filed a joint return for 2004 and file separately for 2005, both will enter the same California AGI from the 2004 return. Do not divide the AGI between the taxpayers.

If taxpayers filed separate returns for 2004 and file jointly for 2005, they will each enter the California AGI from their respective returns. Do not combine the AGI from the two returns.

If your client signs using this method, you must sign the return electronically using the ERO PIN.

## **c. The ERO PIN**

You must use the ERO PIN when your client uses either the Self-Select PIN or Practitioner PIN method to electronically sign their individual e-file return.

The ERO PIN is made up of two components:

1. The ERO's six-digit electronic filer identification number (EFIN).
2. Any five numbers (except all zeros).



#### d. Differences between the IRS & FTB e-Signature Programs

We follow the IRS electronic signature specifications to the extent that they apply to our Individual e-file Program. Key differences include:

- **Shared secret** – We require the original California AGI, rather than the federal AGI.
- **Prior-year nonresidents** – Taxpayers who filed a Form 540NR for taxable year 2004 may use any of the electronic signature methods.
- **Prior-year non-filers** – Taxpayers who did not file (or did not need to file) a 2004 California individual income tax return **cannot sign using the Self-Select PIN method**. These taxpayers must sign the *California e-file Return Authorization for Individuals* (FTB 8453) or use the Practitioner PIN method.
- **Extension of time to file** – We offer an automatic six-month extension of time to file California individual income tax returns. No form or signature is required to receive this extension.
- **Returns filed after cut-off** – Taxpayers who filed a 2004 California tax return after November 15, 2005 cannot sign their 2005 California tax return using the Self-Select PIN method.

### 3.3 e-Signature Taxpayer Eligibility Requirements

**Practitioner PIN:** All taxpayers are eligible to sign electronically using the Practitioner PIN method, provided the ERO follows the fraud prevention procedures described in FTB Pubs 1345 and 1345A.

**Self-Select PIN Method:** Only taxpayers who filed a 2004 California individual income tax return (Form 540, 540A, 540 2EZ, or 540NR) on or before November 15, 2005 are eligible to use the Self-Select PIN method.

- If a taxpayer did not file a 2004 California individual return, or was not required to file a 2004 California individual return, they may still e-file by signing the *California e-file Return Authorization for Individuals* (FTB 8453 or 8453-OL) or by using the Practitioner PIN method.

### 3.4 Summary of Signature Options

The following chart shows the taxpayer's and ERO's responsibilities when using each of the signature options.

|                       | Practitioner PIN                                                                                                                                                                      | Self-Select PIN                                                                                                                                        | Form FTB 8453                                                                              |
|-----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| <b>Taxpayer must:</b> | <ul style="list-style-type: none"><li>• Review and sign form FTB 8879.</li></ul>                                                                                                      | <ul style="list-style-type: none"><li>• Enter their PIN on your computer.</li><li>• Provide their shared secret (prior-year California AGI).</li></ul> | <ul style="list-style-type: none"><li>• Review, sign &amp; retain form FTB 8453.</li></ul> |
| <b>ERO must:</b>      | <ul style="list-style-type: none"><li>• Review, sign &amp; retain form FTB 8879.</li><li>• Enter your client's PIN as shown on form FTB 8879.</li><li>• Enter your ERO PIN.</li></ul> | <ul style="list-style-type: none"><li>• Allow the taxpayer access to your computer.</li><li>• Enter your ERO PIN.</li></ul>                            | <ul style="list-style-type: none"><li>• Review, sign &amp; retain form FTB 8453.</li></ul> |
| <b>Notes</b>          | Shared secret is generally not required.*                                                                                                                                             | No paper forms required.                                                                                                                               | No shared secret or form FTB 8879 required.                                                |

- If, on a joint return, one taxpayer chooses to enter his or her own PIN and the other authorizes you to enter a PIN for him or her, the first taxpayer must also enter a shared secret.

## Section 4 Entity Entry Instructions

Use these guidelines for entering name and address information for California e-file returns. In some instances, our guidelines differ from those used by the IRS.

### General Instructions

- Do not use punctuation or symbols, unless specifically allowed.  
**Note:** The only symbols allowed in the entity portion of the return are a slash and a hyphen (dash). If a fraction is part of the street address, enter a forward slash (/).

### Name Fields

- Never include spaces in the following three fields:
  - Name Control
  - Taxpayer First Name
  - Spouse First Name
- Do not include titles or ranks such as DR, MD, ENSIGN, and SGT, etc.
- Use Roman numerals (I, II, IV) for numeric suffixes in the Last Name field.
- Never space in the Last Name field, except when including JR, SR, II, etc.

### Address Fields

- Use Standard Abbreviations, as shown in Section 5, for the suffix of the street name.
- Enter "PMB" followed by the box number in the Additional Address field if the taxpayer has a Personal Mail Box. If the Additional Address field has other information, enter the PMB at the end of the Street Address field. Never truncate PMB information.
- Do not enter the apartment number or letter in the Street Address field or Additional Address field (Field 0052). Enter the apartment number or letter only in the Apartment Number field (Field 0054). Do not include the identifier (Apartment, Apt, Suite, Ste, #, etc.).
- Enter supplemental information, such as "Care of" name or business name, in the Additional Address field, omitting the words "c/o" and "ATTN:".
- Enter "APO" or "FPO" in the first three positions of the City field for Military addresses. Do not enter the name of the city. Enter the two-digit state code in the State field (See Standard State Abbreviations and ZIP Code Ranges).
- Use the standard two-digit abbreviation for the state or U.S. possession in the State field (Refer to Section 6).
- Apply standard abbreviations if the address exceeds the field length. If it is still too long, truncate the address.

## Foreign Addresses

- Do not make an entry in the State or ZIP Code fields.
- Use specific foreign address rules:
  - For Hong Kong, enter "Hong Kong" in the City field and "China" in the Country field.
  - For Singapore, enter "Singapore" in both the City and Country fields.
  - For Baja California, enter "Mexico" in the Country field.
  - For Canada, enter "Canada" in the country field, followed by the province abbreviation. (See Standard State Abbreviations for acceptable Canadian province abbreviations.) Also, truncate the city entry after 12 positions, including spaces.

## Section 5 Standard Abbreviations

Use the following abbreviations for the singular or plural form of these words.

| Name                   | ABBR   | Name              | ABBR | Name             | ABBR |
|------------------------|--------|-------------------|------|------------------|------|
| Air Force Base         | AFB    | Fort              | FT   | Point            | PT   |
| America(n)             | AMER   | Freeway           | FWY  | Post Office      | PO   |
| And/&                  | /      | Garden            | GDN  | Presidio         | PRES |
| Annex                  | ANX    | Gateway           | GTWY | Private Mail Box | PMB  |
| Apartment/Apartamen    | APT    | Grove             | GRV  | Ranch/Rancho     | RNCH |
| Associates/Association | ASSOC  | Headquarters      | HQ   | River            | RIV  |
| Avenue/Avenida         | AV     | Heights           | HTS  | Road             | RD   |
| Bank                   | BK     | Highland          | HGLD | Room             | RM   |
| Battalion              | BTN    | Highway           | HWY  | Rural Route      | RR   |
| Battery                | BTRY   | Hospital          | HOSP | Saint/Sainte     | ST   |
| Beach                  | BCH    | Hotel             | HTL  | San/Santo        | SN   |
| Boulevard              | BL     | Incorporated      | INC  | School           | SCH  |
| Box                    | BX     | Industry          | IND  | Service          | SERV |
| Branch                 | BR     | International     | INTL | South *          | S    |
| Broadway               | BRDWAY | Island/Isle       | IS   | Southeast *      | SE   |
| Building               | BLDG   | Junction          | JCT  | Southwest *      | SW   |
| California             | CALIF  | Lake              | LK   | Space            | SP   |
| Caminita               | CMNTA  | Lane              | LN   | Space Flight     | SFC  |
| Caminito               | CMNTO  | Lodge             | LDG  | Spring           | SPG  |
| Camino                 | CMNO   | Loop              | LP   | Squadron         | SQD  |
| Canyon                 | CYN    | Lower             | LWR  | Square           | SQ   |
| Causeway               | CSWY   | Management        | MGMT | Station          | STA  |
| Center                 | CTR    | Manor             | MNR  | Street           | ST   |
| Central                | CTL    | Martin Luther     | M L  | Suite            | STE  |
| Circle                 | CIR    | King (JR)         | KING | Terminal         | TERM |
| City                   | CY     | Medical           | MED  | Terrace          | TER  |
| Coast                  | CST    | Memorial          | MEM  | Track            | TRAK |
| College                | CLG    | Mission           | MSN  | Trail            | TRL  |
| Community              | COMM   | Mobile            | MBL  | Trailer          | TRLR |
| Commonwealth           | CMNWLT | Motel             | MTL  | Trust            | TR   |
| Company                | CO     | Mount             | MT   | Unit/Union       | UN   |
| Convalescent           | CONV   | Mountain          | MTN  | University       | UNIV |
| Corporation            | CORP   | National          | NAT  | Upper            | UPR  |
| Country                | CNTRY  | Naval             | NAV  | Valley           | VLV  |
| County                 | CNTY   | Naval Air Base    | NAB  | Verdes           | VRD  |
| Court                  | CT     | Naval Air Station | NAS  | View             | VW   |
| Crossing               | XING   | North *           | N    | Villa/Ville      | VL   |
| Department             | DEPT   | Northeast *       | NE   | Village          | VLG  |
| Division/Divide        | DV     | Northwest *       | NW   | Vista            | VIS  |
| Drive                  | DR     | Number/#          | NO   | Walk             | WK   |
| East *                 | E      | Pacific           | PAC  | Walkway          | WKWY |
| Estate                 | EST    | Park              | PK   | Way              | WY   |
| Expressway             | EXPY   | Parkway           | PKY  | West *           | W    |
| Flat                   | FLT    | Place             | PL   |                  |      |
| Floor                  | FL     | Plaza             | PLZ  |                  |      |

## Section 6 Standard State Abbreviations and ZIP Code Ranges

| <u>State</u>         | <u>ABBR</u> | <u>ZIP Code</u>  |
|----------------------|-------------|------------------|
| Alabama              | AL          | 350-369          |
| Alaska               | AK          | 995-999          |
| Arizona              | AZ          | 850-865          |
| Arkansas             | AR          | 716-729          |
| California           | CA          | 900-961          |
| Colorado             | CO          | 800-816          |
| Connecticut          | CT          | 060-069          |
| Delaware             | DE          | 197-199          |
| District of Columbia | DC          | 200-205          |
| Florida              | FL          | 320-349          |
| Georgia              | GA          | 300-319<br>39901 |
| Hawaii               | HI          | 967-968          |
| Idaho                | ID          | 832-838          |
| Illinois             | IL          | 600-629          |
| Indiana              | IN          | 460-479          |
| Iowa                 | IA          | 500-528          |
| Kansas               | KS          | 660-679          |
| Kentucky             | KY          | 400-427          |
| Louisiana            | LA          | 700-714          |
| Maine                | ME          | 039-049          |
| Maryland             | MD          | 206-219          |
| Massachusetts        | MA          | 010-027,<br>055  |
| Michigan             | MI          | 480-499          |
| Minnesota            | MN          | 550-567          |
| Mississippi          | MS          | 386-397          |
| Missouri             | MO          | 630-658          |
| Montana              | MT          | 590-599          |
| Nebraska             | NE          | 680-693          |
| Nevada               | NV          | 889-898          |
| New Hampshire        | NH          | 030-038          |
| New Jersey           | NJ          | 070-089          |
| New Mexico           | NM          | 870-884          |
| New York             | NY          | 004-149<br>06390 |
| North Carolina       | NC          | 270-289          |
| North Dakota         | ND          | 580-588          |
| Ohio                 | OH          | 430-459          |
| Oklahoma             | OK          | 730-749          |
| Oregon               | OR          | 970-979          |
| Pennsylvania         | PA          | 150-196          |
| Rhode Island         | RI          | 028-029          |
| South Carolina       | SC          | 290-299          |
| South Dakota         | SD          | 570-577          |
| Tennessee            | TN          | 370-385          |

| <u>State</u>  | <u>ABBR</u> | <u>ZIP Code</u>             |
|---------------|-------------|-----------------------------|
| Texas         | TX          | 733, 73949,<br>750-799, 855 |
| Utah          | UT          | 840-847                     |
| Vermont       | VT          | 050-059                     |
| Virginia      | VA          | 200-246                     |
| Washington    | WA          | 980-994                     |
| West Virginia | WV          | 247-268                     |
| Wisconsin     | WI          | 530-549                     |
| Wyoming       | WY          | 820-831                     |

### Military Addresses Overseas (APO or FPO)

|                                            |    |                        |
|--------------------------------------------|----|------------------------|
| Europe, Middle East,<br>Africa, and Canada | AA | 34000-34099            |
| Americas (other than<br>Canada)            | AE | 09000-09999            |
| Pacific                                    | AP | 96200-96699 &<br>98700 |

### United States Possessions Abbreviations

|                                   |    |              |
|-----------------------------------|----|--------------|
| American Samoa                    | AS | 96799        |
| Federated States of<br>Micronesia | FM | 96941-96944  |
| Guam                              | GU | 969          |
| Marshall Islands                  | MH | 96960,96970  |
| Northern Mariana Is.              | MP | 96950-96952  |
| Palau                             | PW | 96940        |
| Puerto Rico                       | PR | 006-007, 009 |
| Virgin Islands                    | VI | 008          |

### Canadian Province Abbreviations

|                       |    |
|-----------------------|----|
| Alberta               | AB |
| British Columbia      | BC |
| Manitoba              | MB |
| New Brunswick         | NB |
| Newfoundland          | NF |
| Northwest Territories | NT |
| Nova Scotia           | NS |
| Nunavut               | NU |
| Ontario               | ON |
| Prince Edward Island  | PE |
| Quebec                | PQ |
| Saskatchewan          | SK |
| Yukon Territories     | YT |

## Section 7 Error Form Record Numbers

Use the record numbers on this page to identify the form or schedule that has an error code.

| <b><u>Record Number</u></b> | <b><u>Form or Schedule</u></b>                           | <b><u>Record Number</u></b> | <b><u>Form or Schedule</u></b> |
|-----------------------------|----------------------------------------------------------|-----------------------------|--------------------------------|
| 01                          | Form 540/ Long Form 540NR/Short Form 540NR/ Form 540 2EZ | 34                          | Form FTB 3548                  |
| 02                          | Form W-2                                                 | 35                          | Form FTB 3553                  |
| 03                          | Form W-2G                                                | 36                          | Form FTB 3800                  |
| 04                          | Form 1099-R                                              | 37                          | Form FTB 3801                  |
| 08                          | Schedule CA (540)/(540NR)                                | 38                          | Form FTB 3801-CR               |
| 09                          | Schedule D (540)/(540NR)                                 | 39                          | Form FTB 3803                  |
| 10                          | Schedule D-1                                             | 42                          | Form FTB 3805E                 |
| 11                          | Schedule G-1                                             | 43                          | Form FTB 3805P                 |
| 12                          | Schedule HOH/Form FTB 4803e                              | 45                          | Form FTB 3805V                 |
| 13                          | Schedule P (540)/(540NR)                                 | 46                          | Form FTB 3805Z                 |
| 14                          | Schedule R                                               | 47                          | Form FTB 3806                  |
| 15                          | Schedule S                                               | 48                          | Form FTB 3807                  |
| 16                          | Form FTB 592-B                                           | 49                          | Form FTB 3808                  |
| 17                          | Form FTB 593-B                                           | 50                          | Form FTB 3809                  |
| 18                          | Form FTB 3501                                            | 51                          | Form FTB 3885A                 |
| 19                          | Form FTB 3503                                            | 57                          | Form FTB 5805                  |
| <del>21</del>               | <del>Form FTB 3505</del>                                 | 58                          | Form FTB 5805F                 |
| 22                          | Form FTB 3506                                            | 59                          | Form FTB 5870A                 |
| 23                          | Form FTB 3507                                            | 60                          | Form FTB 594                   |
| 24                          | Form FTB 3508                                            | 70                          | STCGL                          |
| 25                          | Form FTB 3510                                            | 71                          | LTCGL                          |
| 26                          | Form FTB 3521                                            | 75                          | ATH Record                     |
| 27                          | Form FTB 3523                                            | 81                          | TRANA                          |
| 28                          | Form FTB 3526                                            | 82                          | TRANB                          |
| 31                          | Form FTB 3540                                            | 83                          | RECAP                          |
| 32                          | Form FTB 3546                                            | 96                          | Statement Number (1-80)        |
| 33                          | Form FTB 3547                                            | 97                          | IRS Records                    |
|                             |                                                          | 99                          | Summary                        |

21 – Form not in use for 2005 taxable year

## 7.1 Top Error Codes

Each Acknowledgment File (ACK) contains specific information to help you determine where an error occurred. It includes data defining the form, the page number for multi-page entries, the field sequence number, and the error code for up to 99 errors on each rejected return.

Most software packages also provide explanations of the error codes.

To help you avoid rejected returns, review the following list of the top error codes identified by us during the 2005 processing year (taxable year 2004). Refer to Section 8, Error Code Descriptions, for detailed information.

| Code        | Description                                                                                                                                                                                                                                                                                                                                              |
|-------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 243         | Form FTB 3506 does not have all required entries present.<br><i>Tip: Make sure the following entries are present on the form:</i> <ul style="list-style-type: none"><li>▪ Name, address, telephone number, and SSN/EIN of Care Provider.</li><li>▪ Address where care was provided.</li><li>▪ Qualifying Person's Name, SSN, and Date of Birth</li></ul> |
| 521         | Form W-2 withholdings does not equal the amount shown on the return.<br><i>Tip: Compare the amount of withholding on the return to the total of the amounts shown on the Forms W-2. The amounts should match.</i>                                                                                                                                        |
| 530         | Form W-2 wages does not equal the amount shown on the return.<br><i>Tip: Compare the amount of wages on the return to the total of the amounts shown on the Forms W-2. The amounts should match.</i>                                                                                                                                                     |
| 900/902/903 | Taxpayer SSN/DCN/ Spouse SSN/DCN previously used on e-filed return.<br><i>Tip: To avoid sending duplicate, do not retransmit an accepted state return when re-transmitting a corrected federal return.</i>                                                                                                                                               |
| 123         | W-2 required information is missing.<br><i>Tip: Compare printed Form W-2 to the electronic entries for Form W-2.</i>                                                                                                                                                                                                                                     |

### Reminders

- For one or a few rejected returns, do not retransmit the entire transmission file. Just retransmit the corrected returns.
- To avoid sending duplicate returns (error codes 145, 900, 902, and 903), do not retransmit an accepted state return when retransmitting a corrected federal return.
- Please check the error codes and confirm that the corrections made are to the correct federal or state forms.
- California is not a Fed/State e-file participant. Therefore, send two separate transmissions: one to IRS and one to FTB.
- If you transmit a return with an incorrect SSN, and we send you an accepted acknowledgement for the return, **DO NOT** correct the SSN and retransmit the return. Call our Tax Practitioner Services Hotline at (916) 845-7057, for correction.



## Section 8 Error Code Descriptions

**Note:** The **bold underlined error codes** indicate potential software errors. If you receive one of these error codes, please contact your software provider for assistance.

|                   |                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|-------------------|--------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 002               |                    | There is an error with the <u>Date</u> . Date fields with a length of six positions should have six numeric characters in YYYYMM format (for example: 200504) and Date fields with a length of eight positions should have eight numeric characters in YYYYMMDD format (for example: 20050415).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b><u>005</u></b> |                    | <p>There can be no more than 2 statement page records with a return.</p> <p>Statement Records do not have to be consecutive but must be in ascending sequence (i.e., 1, 2, 4, 5, 6, 8).</p> <p>For each statement, LN01, LN02, and LN03 must be present and all line numbers must be in ascending numeric sequence.</p> <p>The fields on a statement record must be in the same format and sequence as they appear in the record layouts. Enter only one group of related fields per Statement Line (LN) Record. Statement references in the tax return must be in ascending numeric sequence.</p>                                                                                                                                                                              |
| 008               | 540/NR             | There is a maximum of 5,000 STCGL and 5,000 LTCGL records allowed for each federal return (maximum 10,000 combined total).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b><u>013</u></b> |                    | All fields must contain the type of data specified in the "Type" column of the Record Layouts. Make sure the characters match the field type (alpha, numeric, or alphanumeric).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 016               | 540/NR/<br>NRS/2EZ | <p>There is an error with the <u>ZIP Code</u> information in the "Name and Address" section of your return. The ZIP Code (Field 0059):</p> <ul style="list-style-type: none"><li>• Must be within the valid range of ZIP Codes listed for the state you indicated.</li><li>• Cannot end in "00" (with the exception of 20500, White House ZIP Code).</li><li>• Cannot have spaces, dashes, punctuation, or symbols. You may contact your local Post Office for the appropriate ZIP Code.</li></ul>                                                                                                                                                                                                                                                                              |
| 019               | 540/NR/<br>NRS/2EZ | There is an error with your bank's <u>Routing Number</u> or your <u>Account Number</u> in the "Direct Deposit" section of your return. Your bank's Routing Number (Field 0700) and your Account Number (Field 0730) can be found at the bottom left corner of your check OR you may contact your bank for this information. Please make sure the Routing Number has nine (9) numeric digits. The first two positions must be 01 through 12 or 21 through 32. Make sure the Account Number is alphanumeric (i.e., numerals, alphas, and hyphens only), has no leading spaces and does not equal all zeros. If you indicated a Routing Number and an Account Number, either the Checking Account (Field 0710) OR the Savings Account box (Field 0720) must be marked with an "X". |

## Section 8 Error Code Descriptions (continued)

|                   |                    |                                                                                                                                                                                                                                                                                                                                                                                             |
|-------------------|--------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 022               | 540/NR/<br>NRS/2EZ | There is an error with the State information in the "Name and Address" section of your return. Please make sure the State (Field 0058) information you provided is alpha and consistent with the standard state abbreviations issued by the Postal Service. You may want to call a Post Office near you for assistance.                                                                     |
| 023               | 540/NR/<br>NRS/2EZ | There is an error with the <u>City</u> information, in the "Name and Address" section of your return. Please make sure the City (Field 0056): <ul style="list-style-type: none"><li>• Is present.</li><li>• Does not have any leading spaces.</li><li>• Does not have any special characters.</li><li>• Has at least three characters.</li></ul>                                            |
| <b><u>027</u></b> | SUM                | The Electronic Return Originator Name (Field 0010) must be present.<br><br>EFIN of Originator (Field 0020) must be present and equal to EFIN of Originator of the return.                                                                                                                                                                                                                   |
| <b><u>029</u></b> | 540/NR/<br>NRS/2EZ | The EFIN of the Originator of the return record is not recognized as an Authorized e-file Provider by FTB.                                                                                                                                                                                                                                                                                  |
| <b><u>033</u></b> |                    | Fields on a record must not be longer than specified in the California Record Layouts.                                                                                                                                                                                                                                                                                                      |
| <b><u>035</u></b> |                    | Field Numbers for each record must be in ascending order and valid for that record (i.e., 0010, 0020, 0021, 0030, etc).                                                                                                                                                                                                                                                                     |
| <b><u>045</u></b> | 540/NR/<br>NRS/2EZ | Invalid Record ID on the incoming record. The format and content of the Record ID, which begins each type of record, must be exactly as required in the e-file specifications.                                                                                                                                                                                                              |
| <b><u>050</u></b> |                    | The only valid entry in a Required Statement field (identified with an "@" beside the Field Number in the Record Layout) is the statement reference, "STMbnn".                                                                                                                                                                                                                              |
| <b><u>051</u></b> |                    | Any statement references ("STMbnn") occurring in a data field must have a corresponding statement record. Reference each statement only once.                                                                                                                                                                                                                                               |
| <b><u>053</u></b> |                    | The number of statement records cannot exceed the number of statement references.                                                                                                                                                                                                                                                                                                           |
| 105               | 540/NR/<br>NRS/2EZ | There is an error with the <u>Direct Deposit of Refund</u> information. To request a Direct Deposit of your Refund, you must provide: <ul style="list-style-type: none"><li>• A Routing Number (Field 0700), <u>and</u></li><li>• An Account Number (Field 0730).</li></ul><br>The DDR/EFW indicator (Field 0466) must be "DDR".<br><br>The amount of your refund must be greater than \$0. |

## Section 8 Error Code Descriptions (continued)

|     |                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|-----|--------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 106 | 540/NR/<br>NRS/2EZ | <p>There is an error with the <u>Electronic Funds Withdrawal Date</u> information. Please make sure you indicated the Electronic Funds Withdrawal Date (Field 0468) from your bank account between 1/3/06 and 10/16/06. If you want to avoid late penalties and interest, you must indicate an Electronic Funds Withdrawal date on or before 4/17/06.</p>                                                                                                                                                                                                                                                                                                                                                                                                          |
| 107 | 540/NR/<br>NRS/2EZ | <p>There is an error with the <u>Amount</u> and the <u>Date</u> of your Electronic Funds Withdrawal request. To elect Electronic Funds Withdrawal, all of the following must be present:</p> <ul style="list-style-type: none"><li>• Amount (Field 0467)</li><li>• Date (Field 0468)</li><li>• Bank Routing Number (Field 0700)</li><li>• Account Number (Field 0730)</li></ul> <p>The DDR/EFW indicator (Field 0466) must be “EFW”.</p> <p>The amount you owe must be greater than \$0.</p> <p>The EFW Amount (Field 0467) must be greater than \$0.</p>                                                                                                                                                                                                          |
| 110 | 540/NR/<br>NRS/2EZ | <p>There is an error with the <u>Amount</u> and the <u>Date</u> of your request for Estimated Tax Payments Withdrawal. To elect Electronic Funds Withdrawal of your Estimated Tax Payments, all of the following fields must be present:</p> <ul style="list-style-type: none"><li>• Amount (Fields 0800, 0820, 0840, and/or 0860)</li><li>• Date (Fields 0810, 0830, 0850, and/or 0870)</li><li>• Bank Routing Number (Field 0700)</li><li>• Account Number (Field 0730)</li></ul> <p>All dates must be on or before 1/16/07.</p>                                                                                                                                                                                                                                 |
| 123 | W-2                | <p>There is an error with your <u>W-2</u> information. Please make sure the following information is <b>present</b>:</p> <ul style="list-style-type: none"><li>• Employer Name (Field 0050)</li><li>• Employer Address (Field 0060)</li><li>• Employer City, State and ZIP Code (W-2 Fields 0070, 0073, 0075)</li><li>• Employee Name (W-2 Field 0090)</li><li>• Employee Address (W-2 Field 0100, 0105)</li><li>• Employee City, State and ZIP Code (W-2 Fields 0110, 0113, 0115)</li><li>• Wages (W-2 Field 0120)</li></ul> <p>Foreign Address Exception: If Employer State (Field 0073) is equal to “.”, then Employer ZIP Code (Field 0075) can be blank. If Employee City (Field 0113) is equal to “.”, then Employee ZIP Code (Field 0115) can be blank.</p> |

## Section 8    Error Code Descriptions (continued)

|                   |                    |                                                                                                                                                                                                                   |
|-------------------|--------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 142               | W-2                | If two or more State Wages fields (Fields 0390, 0460, 0515, 0560) have equivalent amounts, then the corresponding two or more State Name Fields (Fields 0370, 0440, 0490, 0540) for those amounts cannot be "CA". |
| 145               | 540/NR/<br>NRS/2EZ | The e-file system has identified your return as being a duplicate of a previously accepted return.                                                                                                                |
| <b><u>151</u></b> | SUM                | Number of Logical Records in Return (Field 0040) must equal the total logical record count computed by FTB.                                                                                                       |
| <b><u>152</u></b> | SUM                | Number of Forms W-2 (Field 0050) must equal the number of Forms W-2 computed by FTB.                                                                                                                              |
| <b><u>153</u></b> | SUM                | Number of Forms W-2G (Field 0060) must equal the number of Forms W-2G computed by FTB.                                                                                                                            |
| <b><u>154</u></b> | SUM                | Number of Forms 1099-R (Field 0070) must equal the number of Forms 1099-R computed by FTB.                                                                                                                        |
| <b><u>155</u></b> | SUM                | Number of Schedule Records (Field 0080) must equal the number of schedule records (SCH) computed by FTB. This is a count of all state schedules and federal schedules.                                            |
| <b><u>156</u></b> | SUM                | Number of Form Records (Field 0090) must equal the number of form records (FRM) computed by FTB. This is a count of all state forms and federal forms.                                                            |
| <b><u>157</u></b> | SUM                | Number of Statement Record Lines (Field 0100) must equal the number of statement record lines (STM) computed by FTB. This is a count of all state statements and federal statements.                              |
| <b><u>158</u></b> | SUM                | The California Software ID Number (Field 0230) must be present and must be the Computerized Tax Processor ID (CTPID) of the originating Software Developer.                                                       |
| <b><u>160</u></b> | SUM                | Number of federal STCGL records (0133) must equal the number of federal STCGL records computed by FTB.                                                                                                            |
| <b><u>162</u></b> | SUM                | Number of federal LTCGL records (0135) must equal the number of federal LTCGL records computed by FTB.                                                                                                            |

## Section 8 Error Code Descriptions (continued)

|     |        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|-----|--------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 220 | 540/NR | There is an error with the <u>Child and Dependent Care Expenses Credit</u> claimed (Field 0374). To claim this credit, the <u>Qualifying Person SSN</u> (Field 0371) must be present, or <u>Qualifying Person First Name –1</u> (Field 0250) must contain a statement (“STMbnn”).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 225 | 540/NR | There is an error with the <u>Child and Dependent Care Expenses Credit</u> (Field 0374) on your tax return. To claim this credit, the <u>Federal Credit Amount</u> (Field 0373) must be present on Form 540, Line 44 or Form 540NR, Line 53.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| 230 | 540/NR | There is an error with the <u>Child and Dependent Care Expenses Credit</u> (Field 0374). To claim this credit, FTB 3506 must be present.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 235 | 540/NR | There is an error with the <u>Child and Dependent Care Expenses Credit</u> (Field 0374). To claim this credit, <u>Federal AGI</u> (540/540NR Field 0205) must not exceed \$100,000.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 240 | 540/NR | There is an error with the <u>Child and Dependent Care Expenses Credit</u> (Field 0374). To claim this credit, if only one <u>Qualifying Person SSN</u> (Field 0371) is present, the Child and Dependent Care Expenses Credit must not exceed \$525. If two <u>Qualifying Person SSNs</u> (Field 0371 and Field 0372) are present, Child and Dependent Care Expenses Credit must not exceed \$1,050.                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 243 | 3506   | <p>There is an error with the <u>Child and Dependent Care Expenses Credit</u> (Form FTB 3506). To claim this credit the following entries must be present on the form FTB 3506:</p> <ul style="list-style-type: none"><li>• Name of Care Provider (Field 0090)</li><li>• Care Provider’s Street Address (Field 0110)</li><li>• Care Provider’s City, State and ZIP Code (Field 0120)</li><li>• Care Provider’s SSN/EIN (Field 0130)</li><li>• Care Provider’s Telephone Number (Field 0150)</li><li>• Address Where Care Was Provided (Fields 0154, 0156)</li><li>• Qualifying Person’s First Name (Field 0250)</li><li>• Qualifying Person’s Last Name (Field 0260)</li><li>• Qualifying Person’s SSN (Field 0280) or Qualifying Person Died (Field 0285)</li><li>• Qualifying Person’s Date of Birth (Field 0290) or Disabled Indicator (Field 0295)</li></ul> |
| 244 | 3506   | There is an error with the Child and Dependent Care Expenses Credit (Form FTB 3506). A qualifying individual’s social security number (Fields 0280, 0350, 0410) cannot match the social security number of another qualifying individual on form FTB 3506.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |

## Section 8 Error Code Descriptions (continued)

|           |                    |                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|-----------|--------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 300       | 540/NR             | There is an error with <u>Total Credits</u> on your return. <u>Total Credits</u> (Field 0330) must equal the sum of the individual credit amounts (Fields 0305, 0310, 0315, 0325, and 0327).                                                                                                                                                                                                                                                  |
| 303       | 540/NR             | There is an error with <u>Credits Subtotal</u> . Credits Subtotal (Field 0335) must equal <u>Amount from Side 1</u> (Field 0300), <i>minus</i> <u>Total Credits</u> (Field 0330) <i>plus</i> Deferred Tax (Field 0332).                                                                                                                                                                                                                       |
| 306       | 540/NR             | There is an error with Total Tax. Total Tax must equal the sum of Credits Subtotal (Field 0335), plus AMT (Field 0340), plus Mental Health Services Tax (Field 0345), plus Other Taxes (Field 0350).                                                                                                                                                                                                                                          |
| 310       | 540/NR             | There is an error with <u>Total Payments</u> on your return. Total Payments (Field 0375) must equal the sum of: <ul style="list-style-type: none"> <li>• Withholdings (Fields 0360, 0363, 0368), <i>plus</i></li> <li>• Estimates (Field 0365), <i>plus</i></li> <li>• Excess CA SDI (Field 0370), <i>plus</i></li> <li>• Child and Dependent Care Expense Credit (Field 0374), <i>plus</i></li> <li>• Claim of Right (Field 0378)</li> </ul> |
| 321       | 540/NR/<br>NRS/2EZ | There is an error with <u>Non-Refundable Renter's Credit Amount</u> . If your Filing Status (Field 0065) is Single (1), the amount of <u>Non-Refundable Renter's Credit</u> (Field 0327) cannot exceed \$60.00. If your filing status (Field 0065) is Married Filing Jointly (2), Married Filing Separately (3), Head of Household (4), or Qualifying Widower (5) the amount cannot exceed \$120.00.                                          |
| 400       | 4803e              | There is an error with the information you provided on the Head of Household Schedule (4803e), Question 1. An explanation (Field 0012) must be present if Relationship Code (Field 0010) is "6".                                                                                                                                                                                                                                              |
| 403       | 4803e              | There is an error with the information you provided on the Head of Household Schedule (4803e), Question 2. The Social Security Number (Field 0014), Name (Field 0016) and Age (Field 0018 or 0019) must be present and contain valid data.                                                                                                                                                                                                    |
| 406       | 4803e              | There is an error with the information you provided on the Head of Household Schedule (4803e). Questions 3, 4, 5, 6, 9, 10, and 11 must have a Yes (Fields 0020, 0022, 0026, 0030, 0127, 0132, 0136) or No (Fields 0021, 0024, 0028, 0035, 0128, 0134, 0138) answer present.                                                                                                                                                                  |
| 407 (New) | 4803e              | There is an error with the information you provided on the Head of Household Schedule (4803e). Question 12 must have a Yes (Field 0140), No (Field 0145), or Not Applicable (Field 0147) answer present.                                                                                                                                                                                                                                      |
| 409       | 4803e              | There is an error with the information you provided on the Head of Household Schedule (4803e), Question 6. The "From" and "To" dates (Fields 0040 through 0070) must fall within the current taxable year (i.e., 01/01/2005-12/31/2005).                                                                                                                                                                                                      |

## Section 8 Error Code Descriptions (continued)

- 412      4803e      There is an error with the information you provided on the Head of Household Schedule (4803e), Question 7. An explanation (Field 0122) must be present if the Reason Qualifying Person Was Not Living With You (Field 0120) is "H".
- 415      4803e      There is an error with the information you provided on the Head of Household Schedule (4803e), Question 12. The "From" and "To" dates (Fields 0150 through 0180) must fall within the current taxable year (i.e., 01/01/2005-12/31/2005).
- 508      Your return was rejected because one or more of the following fields listed below **are blank**. Check these fields and provide the missing information.

| <b><u>Form</u></b> | <b><u>Field #</u></b> | <b><u>Field Name</u></b>                     |
|--------------------|-----------------------|----------------------------------------------|
| 540/NR/NRS/2EZ     | 0010                  | Taxpayer SSN                                 |
| 540/NR/NRS/2EZ     | 0025                  | Name Control                                 |
| 540/NR/NRS/2EZ     | 0030                  | T/P First Name                               |
| 540/NR/NRS/2EZ     | 0032                  | T/P Last Name                                |
| 540/NR/NRS/2EZ     | 0050                  | Street Address                               |
| 540/NR/NRS/2EZ     | 0056                  | City                                         |
| 540/NR/NRS/2EZ     | 0058                  | State (except when Country Field is present) |
| 540/NR/NRS/2EZ     | 0065                  | Filing Status                                |

- 509      540/NR/NRS/2EZ      There is an error with the **First Name** information you provided. Your first name (Field 0030) and/or your spouse's first name (Field 0040) cannot have more than 11 characters and cannot have spaces, dashes, punctuation, or symbols. For example:

| <b><u>Not Acceptable</u></b> | <b><u>Acceptable</u></b>                  |
|------------------------------|-------------------------------------------|
| Jo Ann                       | Joann                                     |
| Shu-Hueng                    | Shuhueng                                  |
| Teresita M.                  | First Name= Teresita    Middle Initial= M |



## Section 8    Error Code Descriptions (continued)

510        540/NR/  
            NRS/2EZ        There is an error with the Street Address (Field 0050) or Apartment Number (Field 0054) in the "Name and Address" section of your return. Make sure your street address begins with a letter or a number and does not have consecutive spaces. The only special character allowed is a slash (/), if a fraction is part of the address. If you have an apartment number, do not enter the apartment number or letter in the "Street Address" field. Enter the apartment number or letter only in the "Apartment Number" field. Do not include identifiers with the apartment number such as, Suite, #, No., Apt., etc.

If your address is longer than the field length allowed after applying the guidelines above and using standard abbreviations, shorten the information like the examples below:

Example:        722 Excelsior Court Southeast  
Enter as:        722 Excelsior Ct SE

Example:        Loop Road Route 6 Box 3  
Enter as:        Loop Rd Route 6 Bx 3

Example:        1502 Bremerton Drive #A  
Enter as:        Street Address: 1502 Bremerton Dr  
                     Apartment Number: A

There is an error with the Additional Address in the "Name and Address" section of your return. Make sure your additional street address (Field 0052) begins with a letter or a number and does not have consecutive spaces. The only special character allowed is a slash (/), if a fraction is part of the address. If you have an apartment number, do not enter the apartment number or letter in the "Additional Address" (Field 0052). Enter the apartment number or letter only in the "Apartment Number" field (Field 0054). Do not include identifiers with the apartment number such as, Suite, #, No., Apt., etc.

If your address is longer than the field length allowed after applying the guidelines above and using standard abbreviations, shorten your information like the examples below:

Example:        P. O. Box 1792 Hawaiian Gardenia Garden Branch  
Enter As:        Street Address =        PO Bx 1792  
                     Addl Address =        Hawaiian Gardenia Gdn Br

Example:        4432 Gateway Park Drive, Room 3C  
                     California State University  
Enter As:        Street Address =        4432 Gateway Park Dr  
                     Addl Address =        Calif State Univ  
                     Apartment Number =        3C



## Section 8 Error Code Descriptions (continued)

|     |                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|-----|--------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 511 | 540/NR/<br>NRS/2EZ | There is an error with your <u>Filing Status</u> (Field 0065) information. If you checked two (2), married filing jointly, then your Spouse's First Name (Field 0040) and your Spouse's Social Security Number (SSN) (Field 0020) must be indicated in the "Name and Address and SSN" section of your return. Please review this section and provide the necessary information.                                                                                                                                                                                                                                                                                                         |
| 512 | 540/NR/<br>NRS/2EZ | There is an error with your <u>Filing Status</u> (Field 0065) information. If you checked one (1) single, or four (4) head of household, then the Spouse Social Security Number (SSN) (Field 0020) field must be blank.                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 513 | 540NRS/2EZ         | There is an error with your <u>Filing Status</u> (Field 0065) information. To use the married filing separate status, you must file Form 540 or Long Form 540NR.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 514 | 540/NR/<br>NRS/2EZ | There is an error with your <u>Filing Status</u> (Field 0065) information. If you checked five (5) qualifying widow(er), you must indicate the year of death (Field 0080) in YYYY format (example: 2003). The year your spouse died cannot be more than two years before the current taxable year.                                                                                                                                                                                                                                                                                                                                                                                      |
| 515 | 540/NR             | <p>There is an error with your <u>Total Exemption Credits</u>. The Total Exemption Credit (Field 0140) indicated <b>must be equal</b> to the sum of:</p> <ul style="list-style-type: none"> <li>• Personal Exemption Credit (Field 0091) <i>plus</i></li> <li>• Blind Exemption Credit (Field 0096) <i>plus</i></li> <li>• Senior Exemption Credit (Field 0101) <i>plus</i></li> <li>• Dependent Exemption Credit (Field 0136)</li> </ul> <p>Please check your calculation and make the necessary changes.</p>                                                                                                                                                                          |
| 517 | 540/NR             | There is an error with the <u>Tax Amount</u> (Field 0240) you provided in the "Tax and Credits" section of your return. Please review the California Tax Tables using Taxable Income (Field 0235) and Filing Status (Field 0065) to determine the tax amount.                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 518 | 540/NR             | <p>There is an error with the information you provided in the "Taxable Income" section of your return.</p> <p>The Taxable Income (Field 0235) must equal the sum of the Federal Adjusted Gross Income (AGI) (Field 0205) <u>minus</u> California Adjustments-Subtractions (Field 0210) <u>plus</u> California Adjustments-Additions (Field 0220) <u>minus</u> Deductions (Field 0230), unless Capital Construction Fund Literal (Field 0233) and Capital Construction Fund Amount (Field 0234) are present.</p> <p><u>Note:</u> If the Total Adjustments is a negative number, the Taxable Income must equal the sum of Federal AGI <i>plus</i> Total Adjustments minus Deductions.</p> |
| 519 | 540/NR/<br>NRS/2EZ | There is an error with <u>Renter's Credit</u> . You do not need to file a return where the only entries are Nonrefundable <u>Renter's Credit</u> (Field 0327) and <u>Refund</u> (Field 0460). Renter's credit is nonrefundable.                                                                                                                                                                                                                                                                                                                                                                                                                                                         |

## Section 8 Error Code Descriptions (continued)

|     |                    |                                                                                                                                                                                                                                                                                      |
|-----|--------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 520 | 540/NR/<br>NRS/2EZ | There is an error with <u>Renter's Credit</u> . The amount of California AGI (Field 0225) must be equal to or less than \$30,794 for filing status 1 or 3, or equal to or less than \$61,588 for filing status 2, 4 or 5 to claim Nonrefundable <u>Renter's Credit</u> (Field 0327). |
| 521 | 540/NR/<br>NRS/2EZ | There is an error with the <u>Withholdings</u> information in the "Payment" section of your return.                                                                                                                                                                                  |

If Withholdings (Field 0360) is present, Form(s) W-2, W-2G, or 1099R, or Field 0357 must be present.

Unless Field 0357 is present, Withholdings on the return must equal the total amounts withheld on all W-2, W-2G and 1099-R forms where:

| <u>On Form</u> | <u>"CA" is present in</u> | <u>Withholding Amount Checked</u> |
|----------------|---------------------------|-----------------------------------|
| W-2            | Field 0370 (State Name 1) | Field 0400                        |
| W-2            | Field 0440 (State Name 2) | Field 0470                        |
| W-2            | Field 0490 (State Name 3) | Field 0520                        |
| W-2            | Field 0540 (State Name 4) | Field 0570                        |
| W-2G           | Field 0200 (State Name)   | Field 0210                        |
| 1099-R         | Field 0246 (State)        | Field 0240                        |
| 1099-R         | Field 0286 (State)        | Field 0280                        |

**Note:** For withholding to be recognized as California Withholding, CA must be indicated on Form(s) W-2, W-2G or 1099-R as the state name.

If any of the following forms has a withholding amount, Field 0357 (Withholding From Other Than W-2, W-2G, or 1099-R) MUST be present:

- W-2GU, 1099A, 1099B, 1099C, 1099DIV, 1099G, 1099INT, 1099LTC, 1099MISC, 1099MSA, 1099OID, 1099PATR, 1099Q, 1099S, 1099SSA, 1099RRB

**Note:** W-2, W-2G and 1099-R are invalid entries for Field 0357 (Withholding From Other Than W-2, W-2G or 1099-R). In addition to the forms listed above, STM is also a valid entry. A statement must be used if withholdings is from multiple forms.

If Withholding From Other Than W-2, W-2G, or 1099-R (Field 0357) is present, the total Withholdings (Field 0360) must be greater than the total amount withheld from all Forms W-2.

## Section 8 Error Code Descriptions (continued)

|            |                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|------------|--------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>522</b> |                    | <p>The data records of the tax return must be in the following sequence: Return, Form W-2, Form W-2G, Form 1099-R, Schedules, Forms, Statements, IRS Records (if applicable), and Summary.</p> <p>Both pages of multiple page forms must be present unless there is no data on the second page.</p> <p>Schedule records must be in ascending alpha sequence. Form records must be in ascending numeric sequence, see Error Form Record Number.</p> <p>The Schedule Occurrence Number (Field 0005 of the Schedule Record) and the Form Occurrence Number (Field 0005 of the Form Record) must be present and in ascending numeric sequence beginning with 01.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 523        | 540/NR/<br>NRS/2EZ | <p>There is an error with the information you provided on the "Overpaid Tax or Tax Due" section of your return. The Overpaid Tax Available amount (Field 0390) minus Use Tax (Field 0398), if applicable, and minus Total Contributions (Field 0450) must equal the Refund Amount, No Amount Due (Field 0460), OR Amount You Owe (Field 0465).</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 524        | 5402EZ             | <p>There is an error with the information you provided in the Taxable Income Section of your return. Total Income (Field 0225) cannot be greater than \$100,000 if filing status is single or head of household, or \$200,000 if filing status is married filing jointly or qualifying widower.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 526        | 540/NR/<br>NRS/2EZ | <p>There is an error with the amount indicated on the "Contributions" section of your return. The Total Contributions amount (Field 0450) must be equal to <u>the sum</u> of the following funds:</p> <ul style="list-style-type: none"><li>• California Senior Special Fund (for 540, 540NR only) (Field 0400)</li><li>• Alzheimer's Disease/Related Disorders Fund (Field 0405)</li><li>• California Fund for Senior Citizens (Field 0410)</li><li>• Rare and Endangered Species Preservation Program (Field 0415)</li><li>• State Children's Trust Fund for the Prevention of Child Abuse (Field 0420)</li><li>• California Breast Cancer Research Fund (Field 0425)</li><li>• California Firefighters' Memorial Fund (Field 0431)</li><li>• Emergency Food Assistance Program Fund (Field 0435)</li><li>• California Peace Officer Memorial Foundation Fund (Field 0436)</li><li>• CA Military Family Relief Fund (Field 0442)</li><li>• CA Prostate Cancer Research Fund (Field 0443)</li><li>• Veterans' Quality of Life Fund (Field 0444)</li><li>• CA Sexual Violence Victim Services Fund (Field 0445)</li><li>• CA Colorectal Cancer Prevention Fund (Field 0446)</li></ul> |
| 527        | 540/NR/<br>NRS/2EZ | <p>There is an error with the <u>Total Dependent Exemptions</u> information or the Dependent Name information on your return. If the first Dependent Name (Field 0105) is present, then Total Dependent Exemptions (Field 0135) must also be present and greater than zero. If Total Dependent Exemptions (Field 0135) is greater than zero, then Dependent Name (Field 0105) must contain an entry.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |

## Section 8 Error Code Descriptions (continued)

|     |                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|-----|--------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 528 | 540NRS             | There is an error with the information you provided in the <u>Total Taxable Income</u> section of your return. Adjusted gross income from all sources (Field 0225) cannot be greater than \$100,000. Please use FTB Long Form 540NR.                                                                                                                                                                                                                                                                                                                                                                                                           |
| 529 | 540/NR             | If more than 2 credits are claimed and Field 0325 has an entry, either Schedule P or form FTB 3540 must be attached, along with the appropriate credit forms. Note: You cannot have <u>both</u> Schedule P and form FTB 3540 with your return.                                                                                                                                                                                                                                                                                                                                                                                                 |
| 530 | 540/2EZ            | There is an error with the <u>State Wages</u> information you provided in the "Taxable Income" section. Unless W-2 Statutory Employee Ind., Box 13 on the W-2 (Field 0265), is checked with an "X", the total State Wages amount (Field 0200) on the return must equal the total of the following from all Forms W-2: <ul style="list-style-type: none"> <li>• State Wages 1, Box 16 on Form W-2 (Field 0390), <i>plus</i></li> <li>• State Wages 2, Box 16 on Form W-2 (Field 0460), <i>plus</i></li> <li>• State Wages 3, Box 16 on Form W-2 (Field 0515), <i>plus</i></li> <li>• State Wages 4, box 16 on Form W-2 (Field 0560).</li> </ul> |
|     | 540NR/NRS          | There is an error with the <u>California Wages</u> information you provided in the "Taxable Income" section of your return. Unless Statutory Employee Ind., Box 13 on the W-2 (Field 0265), is checked, California Wages (Field 0200) must equal the total amount of California Wages from all W-2 forms where the State Name 1 (Field 0370), State Name 2 (Field 0440), State Name 3 (Field 0490), and/or State Name 4 (Field 0540) equals "CA".                                                                                                                                                                                              |
| 531 | 540/NR/<br>NRS/2EZ | There is an error with your <u>Decedent</u> information. If the taxpayer or spouse "Date of Death" (Fields 0015 or 0020) is present, then Guardian/Executor Name (Field 0048) and <u>Representative Type</u> (Field 0545) must be present.<br><br>There is an error with your <u>Representative Type</u> (Field 0545) information. If Representative Type is present, then the taxpayer or spouse "Date of Death" (Field 0015 or Field 0022) must be present.<br><br>If the Representative Type (Field 0545) is present, then Guardian/Executor (Field 0048) must be present.                                                                  |
| 533 | 540/NR             | There is an error with the Standard Deduction in the "Taxable Income" section of your return. If <u>Deductions</u> (Field 0230) is not equal to the standard deduction amount and you and/or your spouse cannot be claimed as a dependent on another return, deductions must be equal to Schedule CA (540)/CA (540NR) <u>California Itemized Deductions</u> (Field 1110).                                                                                                                                                                                                                                                                      |
| 534 | 540NRS/<br>2EZ     | There is an error with the forms you submitted. The only forms allowed with a 540NRS or 2EZ return are Form(s) W-2, Form(s) 1099-R, and Schedule HOH/Form FTB 4803e.                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |

## Section 8    Error Code Descriptions (continued)

|     |        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|-----|--------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 535 | 540    | There is an error with the Standard Deductions information. If you left the Dependent Box (Field 0085) blank and no Schedule CA is transmitted, <u>Deductions</u> (Field 0230) must equal a valid standard deduction amount. Please review the information you provided in the "Dependent Exemptions" and "Taxable Income" sections.                                                                                                                                                                                                                                                                       |
| 536 | 540/NR | <p>There is an error with the information you provided in the "Tax" section.</p> <ul style="list-style-type: none"><li>• If you checked the FTB 3800 box (Field 0243), then Tax (Field 0240) must be equal to the amount you indicated on Line 18 of form FTB 3800 (Field 0250).</li><li>• If you checked the FTB 3803 box (Field 0244), then Tax (Field 0240) must be equal to the amount you indicated on Line 9 on all forms FTB 3803 (Field 0290) plus tax as computed from the tax table or the tax rate schedule.</li></ul>                                                                          |
| 537 | 540/NR | <p>A supplemental form you indicated is not present:</p> <ul style="list-style-type: none"><li>• If you checked FTB 3800 (Field 0243), then you must submit FTB 3800.</li><li>• If you checked FTB 3803 (Field 0244), then you must submit FTB 3803.</li><li>• If you checked Schedule G-1 (Field 0253), then you must submit Schedule G-1.</li><li>• If you checked FTB 5805F (Field 0473), then you must submit FTB 5805F.</li><li>• If you checked FTB 5870A box (Field 0254), then you must submit FTB 5870A.</li><li>• If you checked FTB 5805 (Field 0472), then you must submit FTB 5805.</li></ul> |

## Section 8 Error Code Descriptions (continued)

**538**      540/NR      There is an error with Special Credits information on your return. The Credit Code No. (Field 0307, 0312) must be valid, and the Credit Name (Field 0306, 0311) must contain a valid acronym name

The corresponding credit form is required to be submitted with the return for the following Credit Codes: (Code no. 162, 169, 172, 176, 183, 187-190, 198, 199, 203-205, 210, 211, 213, and 217).

| Code No. | Valid Acronym Name | Form Required | Code No.       | Valid Acronym Name | Form Required       |
|----------|--------------------|---------------|----------------|--------------------|---------------------|
| 159      | LARZ HRE/USE       |               | 189            | CHLDCARE PRG       | FTB 3501            |
| 160      | LOW-EMS VHCL       |               | 190            | CHLDCARE CTB       | FTB 3501            |
| 161      | YNG INFNT CO       |               | 191            | R/S LG EMPLR       |                     |
| 162      | INMATE LABOR       | FTB3507       | 192            | R/S SM EMPLR       |                     |
| 163      | SR HOH             |               | 193            | R/S TRANSIT        |                     |
| 169      | E/Z EMPLR          | FTB3553       | 194            | R/S EMPLR VN       |                     |
| 170      | JT CSTDY HOH       |               | 196            | COMSLR EL CO       |                     |
| 171      | R/S CO             |               | 197            | CHILD ADOPT        |                     |
| 172      | LOW-INC HOUS       | FTB 3521      | 198            | LAMBRA HR/US       | FTB 3807            |
| 173      | DEP PARENT         |               | 199            | MFG INVSTMNT       | FTB 3540            |
| 174      | RCYCL EQUIP        |               | 200            | SALMON/TROUT       |                     |
| 175      | AGRI PRODUCT       |               | 203            | ENHNC OILREC       | FTB 3546            |
| 176      | E/Z HIRE/USE       | FTB 3805Z     | 204            | DONATE AGTRN       | FTB 3547            |
| 178      | WATRCRSRV CO       |               | 205            | DSABL ACCESS       | FTB 3548            |
| 179      | SLR PUMP CO        |               | 206            | RICE STRAW         |                     |
| 180      | SLR NRG CO         |               | 207            | F/W HS CONST       |                     |
| 181      | COM SLR NRG        |               | 209            | CDFI DEPOSIT       |                     |
| 182      | NRG CSRV CO        |               | 210            | TTA HIRE/USE       | FTB 3809            |
| 183      | RESEARCH           | FTB 3523      | 211            | MEA HIRE           | FTB 3808            |
| 184      | POLTCL CTB         |               | <del>212</del> | <del>TEACHER</del> | <del>FTB 3505</del> |
| 185      | ORPHN DRG CO       |               | 213            | HERITAGE           | FTB 3503            |
| 186      | RES RNT/FARM       |               | 217            | SOLAR ENERGY       | FTB 3508            |
| 187      | OTHER STATE        | SCH S         |                |                    |                     |
| 188      | PRIOR YR AMT       | FTB 3510      |                |                    |                     |

P (540)/  
P (NR)      You must include a valid acronym name for the Credit Name (Fields 0730, 0790, 0850, 0910, 1680, 1740, 1800, and 1860) you provided.

**539**      540/NR      There is an error with the information you provided in the "Other Taxes" section. If an amount is indicated under Alternative Minimum Tax (Field 0340), then Schedule P (540)/Schedule P (540 NR) must be submitted.

## Section 8 Error Code Descriptions (continued)

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| 540 | 540/NR               | <p>There is an error with the information provided in the "Other Taxes" section. If an amount is indicated under Other Taxes (Field 0350), then form(s) FTB 3501, 3508, 3540, 3805P, 3805Z, 3806, 3807, 3808, 3809, or Schedule D-1 must be submitted.</p> <p>If Additional Tax Literal (Field 0341) is equal to "3501", "3508", "3540", "3805P", "3805Z", "3806", "3807", "3808", or "3809", then the representative form must be attached.</p> <p>If Additional Tax Literal (Field 0341) is equal to "IRC197", then Schedule D-1 must be attached.</p> |
| 541 | 540/NR               | There is an error with the Excess SDI information in the "Payments" section of your return. If you claimed Excess SDI (Field 0370), you must include more than one Form W-2 and Excess SDI amount must be present in Box 14 (Field 0365) of your W-2.                                                                                                                                                                                                                                                                                                    |
| 543 | CA (540)/<br>CA (NR) | There is an error with the <u>Adjustments</u> information in the "Adjustments to Federal Itemized Deductions" section of your Schedule CA/CA (NR). If you indicated an amount under Other Adjustments (Field 1080), you must specify the other adjustments (Field 1070).                                                                                                                                                                                                                                                                                 |
| 545 | CA (540)/<br>CA (NR) | There is an error with the <u>Schedule CA/CA (NR)</u> information. Capital Gain or (Loss) Subtractions (Field 0180) must be equal to the Adjustment Decrease amount on your Schedule D (Field 0310).                                                                                                                                                                                                                                                                                                                                                     |
| 546 | CA (540)/<br>CA (NR) | There is an error with the <u>Schedule CA/CA (NR)</u> information. Capital Gain or (Loss) Additions (Field 0190) must be equal to the Adjustment amount (Field 0320) on your Schedule D.                                                                                                                                                                                                                                                                                                                                                                 |
| 547 | CA (540)/<br>CA (NR) | There is an error with the <u>Schedule CA/CA (NR)</u> information. Other Gains or (Losses) Subtraction (Field 0210) must be equal to the Adjustment Decrease amount (Field 0738) on your Schedule D-1.                                                                                                                                                                                                                                                                                                                                                   |
| 548 | CA (540)/<br>CA (NR) | There is an error with the <u>Schedule CA/CA (NR)</u> information. Other Gains or (Losses) Additions (Field 0220) must be equal to the Adjustment Decrease amount (Field 0739) on your Schedule D-1.                                                                                                                                                                                                                                                                                                                                                     |
| 549 | G-1                  | There is an error on your Schedule G-1. Make sure that <b>both</b> the Qualifying Age 5 Year Member "No" (Field 0086) and Beneficiary "No" (Field 0044) fields do not have entries.                                                                                                                                                                                                                                                                                                                                                                      |
| 551 | 540/NR               | There is an error with the <u>Underpayment</u> information in the "Interest and Penalties" section of your return. If you indicated an underpayment amount (Field 0475), form FTB 5805 OR FTB 5805F must be attached to your return. Underpayment amount (Field 0475) must be equal to the amount on form FTB 5805 Penalty (Field 0210), OR form FTB 5805F Penalty (Field 0170) or form FTB 5805F – Amount After Waiver (Field 0185).                                                                                                                    |



## Section 8 Error Code Descriptions (continued)

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| 552               | 540/NR             | There is an error with the information in the "Taxable Income" section. If California Adjustments-Subtractions (Field 0210) is greater than the Federal Adjusted Gross Income (AGI) (Field 0205), then your subtotal (Field 0215) must be negative.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b><u>555</u></b> | 540/NR             | <p>The maximum numbers of California schedules and forms allowed in an electronically filed tax return are as follows:</p> <ul style="list-style-type: none"><li><b>50</b> Forms W-2</li><li><b>30</b> Forms W-2G</li><li><b>20</b> Forms 1099-R<ul style="list-style-type: none"><li><b>1</b> Schedule G-1 per taxpayer (maximum of 2 on a joint return)</li><li><b>1</b> Schedule R per taxpayer (maximum of 2 on a joint return)</li></ul></li><li><b>25</b> Schedule S<ul style="list-style-type: none"><li><b>3</b> Forms FTB 592-B</li><li><b>3</b> Forms FTB 593-B</li></ul></li><li><b>10</b> Forms FTB 594</li><li><b>10</b> Forms FTB 3803</li><li><b>10</b> Forms FTB 3805E<ul style="list-style-type: none"><li><b>1</b> Form FTB 3805P per taxpayer (maximum of 2 on a joint return)</li></ul></li><li><b>3</b> Forms FTB 3805Z</li><li><b>3</b> Forms FTB 3806</li><li><b>3</b> Forms FTB 3807</li><li><b>3</b> Forms FTB 3808</li><li><b>3</b> Forms FTB 3809</li><li><b>30</b> Forms FTB 3885A<ul style="list-style-type: none"><li><b>1</b> Form FTB 5870A per taxpayer (maximum of 2 on a joint return)</li></ul></li><li><b>5000</b> Forms STCGL</li><li><b>5000</b> Forms LTCGL</li></ul> <p>Allow only one schedule or form for those attachments not listed above.</p> |
| 556               | 540/NR/<br>NRS/2EZ | <p>There is an error with the <u>Social Security Number (SSN)</u> information you provided. Your SSN (Field 0010) and your spouse SSN (Field 0020) must:</p> <ul style="list-style-type: none"><li>• Be numeric</li><li>• Not be all zeroes</li><li>• Not be all blanks</li><li>• Not be all nines</li><li>• Be within the valid range of SSNs</li><li>• Not have zeroes in the fourth and fifth digits</li></ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b><u>557</u></b> | 540/NR             | Federal 1040 Indicator (Field 0063) equals "X" and 1040 information is <b>NOT</b> included.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b><u>558</u></b> | 540NR              | Federal 1040 must always be attached.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |



## Section 8 Error Code Descriptions (continued)

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|-------------------|--------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 559               | W-2                | There is an error with the <u>Employer</u> information on your W-2. Employer's SEIN (Field(s) 0380, 0450, 0500, 0550) cannot match State Wages (Field(s) 0390, 0460, 0515, 0560).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 560               | W-2                | There is an error with the <u>Employer</u> information on your W-2. Your Employer's State ID Number (Field(s) 0380, 0450, 0500, 0550) must be included if State Wages (Field(s) 0390, 0460, 0515, 0560) is entered and State Name (Field(s) 0370, 0440, 0490, 0540) is equal to "CA".                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 561               | 540/NR/<br>NRS/2EZ | There is an error with the information you provided. Tax Due amount (Field 0395) <i>plus</i> , Use Tax (Field 0398), if applicable, <i>plus</i> Total Contributions amount (Field 0450) indicated on your return must be equal to the amount indicated in the Amount You Owe field (Field 0465).                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 562               | 540/NR             | There is an error with the <u>Excess SDI</u> in the "Payments" section of your return. The Excess SDI (Field 0370) amount indicated on your return cannot be greater than \$9999.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 563               | W-2                | There is an error with the <u>State Disability Insurance (SDI)</u> . Your California SDI (Field 0365) cannot be greater than \$9999. Please check this amount on your W-2.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b><u>570</u></b> | 540/NR/<br>NRS/2EZ | The Taxpayer SSN in the Record ID must match the Taxpayer SSN (Field 0010) of the tax return.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b><u>571</u></b> |                    | <p>Unacceptable IRS Forms or Schedules were included in 1040 information.</p> <p>IRS Schedules must be in ascending alpha sequence or in order by Attachment Sequence Number. IRS Forms must be in ascending numeric sequence or in order by Attachment Sequence Number.</p> <p>The IRS Schedule Occurrence Number and IRS Form Occurrence Number must be present and in ascending numeric sequence beginning with 01.</p> <p>With multiple schedules or forms, the Page Number must be sequential within the Schedule Occurrence Number of a schedule or Form Occurrence Number of a form.</p> <p>Please transmit form(s) W-2, W-2G and 1099-R <b>only</b> with the state return information. The Federal Summary Record cannot be included.</p> |
| 572               | 540/NR/<br>NRS/2EZ | There is an error with the <u>Last Name</u> information in the "Name and Address" section. Your Last Name (Field 0032) must be indicated on your return. Your last name cannot be more than 17 characters, cannot have any spaces (except for JR, SR, II, etc.), cannot include punctuation, symbols, dashes or slashes and cannot include titles or ranks such as DR, MD, SGT, etc.                                                                                                                                                                                                                                                                                                                                                              |

## Section 8    Error Code Descriptions (continued)

|                   |                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|-------------------|--------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 573               | 540/NR/<br>NRS/2EZ | <p>There is an error with your <u>Spouse's Last Name</u> (Field 0042) in the "Name and Address" section. Do not enter your spouse's last name unless it is <b><i>different</i></b> from your last name. Your spouse's last name cannot be more than 17 characters, cannot have leading or imbedded spaces and cannot include punctuation, symbols, dashes or slashes. If the last name exceeds field length, please shorten.</p> <p><u>Example:</u>    Your Name = Jeff Lee Junior<br/>                  Spouse = Mary Kayla Hunter-Lee</p> <p>Enter As:    Your First Name = Jeff                      Spouse First Name = Mary<br/>                  Your Middle Initial = (blank)            Spouse Middle Initial = K<br/>                  Your Last Name = Lee JR                Spouse Last Name = Hunterlee</p> <p><u>Example:</u>    Your Name = Thomas P. Jones<br/>                  Spouse = Anna Sue Jones</p> <p>Enter As:    Your Name = Thomas                      Spouse First Name = Anna<br/>                  Your Middle Initial = P                    Spouse Middle Initial = S<br/>                  Your Last Name = Jones                  Spouse Last Name = (blank)</p> <p><u>Example:</u>    Taxpayer = Jose Juan Gonzalez<br/>                  Spouse = Maria de la Rosa Gonzalez</p> <p>Enter As:    TP First Name = Jose                      Spouse First Name = Maria<br/>                  TP Middle Initial = J                      Spouse Middle Initial = D<br/>                  TP Last Name = Gonzalez                Spouse Last Name = blank</p> |
| <b><u>660</u></b> | ATH                | All self-prepared (online) returns must contain an Authentication (ATH) Record.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b><u>664</u></b> | ATH                | When the Transmission Type Code (Field 0170) of the TRANA Record is equal to "O", then the PIN Type Code (Field 0008) must equal either "O" or "Blank".                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b><u>666</u></b> | ATH                | When the Transmission Type Code (Field 0170) of the TRANA Record is blank, the PIN Type Code (Field 0008) must equal "P", "S", or "Blank".                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b><u>668</u></b> | ATH                | When the Transmission Type Code (Field 0170) of the TRANA Record is "Blank" AND the PIN Type Code (Field 0008) is "Blank", the Jurat/Disclosure Code (Field 0045) must be blank.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |

## Section 8 Error Code Descriptions (continued)

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|-------------------|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b><u>670</u></b> | ATH | <p>When the PIN Type Code (Field 0008) is equal to "S", the following fields must be present:</p> <ul style="list-style-type: none"><li>• Taxpayer Prior Year Adjusted Gross Income (Field 0020),</li><li>• Taxpayer Signature (Field 0025),</li><li>• Taxpayer Signature Date (Field 0040),</li><li>• Jurat/Disclosure Code (Field 0045),</li><li>• PIN Authorization Code (Field 0050), and</li><li>• ERO EFIN/PIN (Field 0060).</li></ul> <p><b>Exception:</b> When the Filing Status (Field 0065) equals "2" (Married Filing Jointly), the Taxpayer Date of Death (Field 0015) is significant, and the Spouse Date of Death (Field 0022) is "NOT" significant on the Tax Return, only the following fields are required on the Authentication Record:</p> <ul style="list-style-type: none"><li>• Spouse Prior Year AGI (Field 0030),</li><li>• Spouse Signature (Field 0035),</li><li>• Taxpayer Signature Date (Field 0040),</li><li>• Jurat/Disclosure Code (Field 0045),</li><li>• PIN Authorization Code (Field 0050), and</li><li>• ERO EFIN/PIN (Field 0060).</li></ul> |
| 671               | ATH | <p>When the PIN Type Code (Field 0008) is equal to "S" and Filing Status (Field 0065) is "2" (Married Filing Jointly), then the following fields must be present:</p> <ul style="list-style-type: none"><li>• Spouse Prior Year Adjusted Gross Income (Field 0030),</li><li>• Spouse Signature (Field 0035),</li></ul> <p><b>Exception:</b> When the Filing Status (Field 0065) equals "2" (Married Filing Jointly), and the Spouse Date of Death (Field 0022) is significant, and the Taxpayer Date of Death (Field 0015) is "NOT" significant on the Tax Return or BOTH date of death fields are significant, only the following fields are required on the Authentication Record:</p> <ul style="list-style-type: none"><li>• Taxpayer Prior Year AGI (Field 0020),</li><li>• Taxpayer Signature (Field 0025),</li><li>• Taxpayer Signature Date (Field 0040),</li><li>• Jurat/Disclosure Code (Field 0045),</li><li>• PIN Authorization Code (Field 0050), and</li><li>• ERO EFIN/PIN (Field 0060).</li></ul>                                                                  |
| <b><u>672</u></b> | ATH | <p>When the PIN Type Code (Field 0008) is equal to "O", the ERO EFIN/PIN (Field 0060) cannot be present.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b><u>673</u></b> | ATH | <p>For Online Returns only, when the PIN Type Code (Field 0008) is blank (No PIN used), the Jurat/Disclosure Code (Field 0045) must equal "B". (Note: Form FTB 8453-OL is required.)</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |

## Section 8 Error Code Descriptions (continued)

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|-----|-----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 674 | ATH | <p>The Taxpayer Signature (Field 0025) on the Authentication Record must match the Taxpayer Signature (Field 0570) on the tax return. Both may be blank.</p> <p>The Spouse Signature (Field 0035) on the Authentication Record must match the Spouse Signature (Field 0580) on the tax return. Both may be blank.</p>                                                                                                                                               |
| 675 | ATH | <p>The Taxpayer Signature (Field 0025) must be five digits and cannot equal <b>00000</b> (5 zeros).</p> <p>The Spouse Signature (Field 0035) must be five digits and cannot equal <b>00000</b> (5 zeros).</p>                                                                                                                                                                                                                                                       |
| 676 | ATH | <p>When the PIN Type Code (Field 0008) is “Blank”, the PIN Authorization Code (Field 0050) must be “Blank” AND the following fields cannot be present:</p> <ul style="list-style-type: none"><li>• Taxpayer Prior Year AGI (Field 0020)</li><li>• Taxpayer Signature (Field 0025)</li><li>• Spouse Prior Year AGI (Field 0030)</li><li>• Spouse Signature (Field 0035)</li><li>• Taxpayer Signature Date (Field 0040)</li><li>• ERO EFIN/PIN (Field 0060)</li></ul> |
| 677 | ATH | <p>When the PIN Type Code (Field 0008) is equal to "P", "S", or "O" AND the (Field 0065) is <b>other than</b> "2" (Married Filing Jointly), the following fields cannot be present:</p> <ul style="list-style-type: none"><li>• Spouse Prior Year AGI (Field 0030)</li><li>• Spouse Signature (Field 0035)</li></ul>                                                                                                                                                |
| 679 | ATH | <p>Your Prior Year Adjusted Gross Income Amount (Field 0020) does not match FTB's Records, therefore you cannot sign your return electronically. You can still e-file by signing a California e-file Return Authorization form (FTB 8453-OL).</p>                                                                                                                                                                                                                   |
| 680 | ATH | <p>The Spouse's Prior Year Adjusted Gross Income Amount (Field 0030) does not match FTB's Records, therefore you cannot sign your return electronically. You can still e-file by signing a California e-file Return Authorization form (FTB 8453-OL).</p>                                                                                                                                                                                                           |

## Section 8    Error Code Descriptions (continued)

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| 681               | ATH | <p>When the PIN Type Code (Field 0008) is equal to "O", the following fields must be present:</p> <ul style="list-style-type: none"><li>• Taxpayer Prior Year Adjusted Gross Income (Field 0020),</li><li>• Taxpayer Signature (Field 0025),</li><li>• Taxpayer Signature Date (Field 0040),</li><li>• Jurat/Disclosure Code (Field 0045), and</li><li>• PIN Authorization Code (Field 0050).</li></ul> <p><b>Exception:</b> When the Filing Status (Field 0065) equals "2" (Married Filing Jointly), AND the Taxpayer Date of Death (Field 0015) is significant and the Spouse Date of Death (Field 0022) is "NOT" significant on the Tax Return, the following fields must be present:</p> <ul style="list-style-type: none"><li>• Spouse Prior Year Adjusted Gross Income (Field 0030),</li><li>• Spouse Signature (Field 0035),</li><li>• Taxpayer Signature Date (Field 0040),</li><li>• Jurat/Disclosure Code (Field 0045), and</li><li>• PIN Authorization Code (Field 0050).</li></ul> |
| 682               | ATH | <p>When the PIN Type Code (Field 0008) is equal to "O" and Filing Status (Field 0065) is "2" (Married Filing Jointly), then the following fields must be present:</p> <ul style="list-style-type: none"><li>• Spouse Prior Year Adjusted Gross Income (Field 0030) and</li><li>• Spouse Signature (Field 0035).</li></ul> <p><b>Exception:</b> When the Filing Status (Field 0065) equals "2" (Married Filing Jointly), and the Spouse Date of Death (Field 0022) is significant and the Taxpayer Date of Death (Field 0015) is "NOT" significant on the Tax Return or BOTH date of death fields are significant, only the following fields must be present:</p> <ul style="list-style-type: none"><li>• Taxpayer Prior Year Adjusted Gross Income (Field 0020),</li><li>• Taxpayer Signature (Field 0025),</li><li>• Taxpayer Signature Date (Field 0040),</li><li>• Jurat/Disclosure Code (Field 0045), and</li><li>• PIN Authorization Code (Field 0050).</li></ul>                         |
| <b><u>683</u></b> | ATH | <p>When the ERO EFIN/PIN (Field 0060) is present, the first six numerals must equal the Electronic Filer ID Number (EFIN) in the Declaration Control Number (DCN).</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 684               | ATH | <p>The last five numerals of the ERO EFIN/PIN (Field 0060) cannot equal <b>00000</b> (5 zeros).</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |

## Section 8 Error Code Descriptions (continued)

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| 686               | ATH | The Taxpayer on this return is ineligible to participate in the Self-Select PIN program. Our records indicate the taxpayer did not file a prior year individual income tax return and does not have a shared secret (Prior Year California Adjusted Gross Income [AGI]). They may still e-file by signing a California e-file Return Authorization form (FTB 8453 or 8453-OL).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 687               | ATH | The Spouse on this return is ineligible to participate in the Self-Select PIN program. Our records show the spouse did not file a prior year individual income tax return and does not have a shared secret (Prior Year California Adjusted Gross Income [AGI]). They may still e-file by signing a California e-file Return Authorization form (FTB 8453 or 8453-OL).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 689               | ATH | The year of Taxpayer Signature Date (Field 0040) must equal current processing year.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b><u>694</u></b> | ATH | When the PIN Type Code (Field 0008) is equal to "S", the Jurat/Disclosure Code (Field 0045) must equal "C". (Note: Shared secret is required.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b><u>695</u></b> | ATH | When the PIN Type Code (Field 0008) is equal to "P", the Jurat/Disclosure Code (Field 0045) must equal "D". (Note: Form FTB 8879 is required.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b><u>696</u></b> | ATH | When the PIN Type Code (Field 0008) is equal to "O", the Jurat/Disclosure Code (Field 0045) must equal "A". (Note: Shared secret is required.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 697               | ATH | <p>When the PIN Type Code (Field 0008) is equal to "P", the following fields must be present:</p> <ul style="list-style-type: none"><li>• Taxpayer Signature (Field 0025),</li><li>• Taxpayer Signature Date (Field 0040),</li><li>• Jurat/Disclosure Code (Field 0045),</li><li>• PIN Authorization Code (Field 0050), and</li><li>• ERO EFIN/PIN (Field 0060).</li></ul> <p><b>Exception:</b> When the Filing Status (Field 0065) equals "2" (Married Filing Jointly), and the Taxpayer Date of Death (Field 0015) is significant and the Spouse Date of Death (Field 0022) is "NOT" significant on the Tax Return, only the following fields are required on the Authentication Record:</p> <ul style="list-style-type: none"><li>• Spouse Signature (Field 0035),</li><li>• Taxpayer Signature Date (Field 0040),</li><li>• Jurat/Disclosure Code (Field 0045),</li><li>• PIN Authorization Code (Field 0050), and</li><li>• ERO EFIN/PIN (Field 0060).</li></ul> |

## Section 8    Error Code Descriptions (continued)

|            |     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|------------|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 698        | ATH | <p>When the PIN Type Code (Field 0008) is equal to "P" and Filing Status (Field 0065) is "2" (Married Filing Jointly), then the Spouse Signature (Field 0035) must be present.</p> <p><b>Exception:</b> When the Filing Status (Field 0065) equals "2" (Married Filing Jointly) and the Spouse Date of Death (Field 0022) is significant and the Taxpayer Date of Death (Field 0015) is "NOT" significant on the tax return or BOTH date of death fields are significant, only the following fields are required on the Authentication Record:</p> <ul style="list-style-type: none"><li>• Taxpayer Signature (Field 0025),</li><li>• Taxpayer Signature Date (Field 0040),</li><li>• Jurat/Disclosure Code (Field 0045),</li><li>• PIN Authorization Code (Field 0050), and</li><li>• ERO EFIN/PIN (Field 0060).</li></ul> |
| 699        | ATH | <p>When the PIN Type Code (Field 0008) is equal to "P", the following fields must NOT be present:</p> <ul style="list-style-type: none"><li>• Taxpayer Prior Year Adjusted Gross Income (Field 0020)</li><li>• Spouse Prior Year Adjusted Gross Income (Field 0030)</li></ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <u>805</u> |     | <p>The TRANB record must be present.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <u>820</u> |     | <p>The Julian Date cannot be more than two days prior to the Julian Date of the actual processing date or more than one day after the actual processing date.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <u>822</u> |     | <p>The transmission sequence number of the TRANA record is a duplicate of a previously accepted transmission.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <u>823</u> |     | <p>There is unrecognizable or inconsistent control data that is causing the transmission to be rejected.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <u>824</u> |     | <p>The EFIN of the Transmitter must be present.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <u>825</u> |     | <p>The data records of the transmission must be in the following sequence: TRANA, TRANB, Return, and RECAP record.</p> <p>The format of the TRANA, TRANB and RECAP record must correspond exactly to the record layouts as specified.</p> <p>The Total Return Count (Field 0030) in the RECAP record must match FTB computed count.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |

## Section 8    Error Code Descriptions (continued)

|                   |                    |                                                                                                                                                                                                                                |
|-------------------|--------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b><u>831</u></b> |                    | Total Return Count is a count of returns submitted. This count is incremented each time the Taxpayer SSN within a Record ID changes.                                                                                           |
| <b><u>840</u></b> |                    | The ETIN plus Transmitters Use Code (Field 0040), Julian Date (Field 0050), and Transmission Sequence Number (Field 0060) of the RECAP Record must agree with the corresponding fields of the TRANA Record (Fields 0060-0080). |
| 900               | 540/NR/<br>NRS/2EZ | The Taxpayer SSN (Field 0010) has been used on a previously accepted return.                                                                                                                                                   |
| <b><u>902</u></b> | 540/NR/<br>NRS/2EZ | The Declaration Control Number (DCN) has been used on a previously accepted return.                                                                                                                                            |
| 903               | 540/NR/<br>NRS/2EZ | The Spouse SSN (Field 0020) has been used on a previously accepted return.                                                                                                                                                     |
| <b><u>999</u></b> |                    | You have more than 99 errors on your return.                                                                                                                                                                                   |



## **Section 9      Form Field Exhibits**

Following are all e-file forms acceptable in California's Individual e-file Program with the field numbers displayed.

**California Resident Income Tax Return 2005****540** C1 Side 1

Fiscal year filers only: Enter month of year end: month \_\_\_\_\_ year 2006.

|                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |      |      |         |      |                      |      |      |          |      |          |      |
|----------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|------|---------|------|----------------------|------|------|----------|------|----------|------|
| Place label here or print                          | Your first name                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 0033 | 0034 | Initial | 0031 | Last name            | 0035 | 0036 | 0015     | 0025 | PBA Code | P    |
|                                                    | 0030                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 0043 | 0044 | 0041    | 0042 | 0045                 | 0046 | 0022 |          |      | 0038     | AC   |
| Name and Address                                   | If joint return, spouse's first name                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 0040 |      |         |      |                      |      |      |          |      |          | A    |
|                                                    | Present home address — number and street, PO Box, or rural route                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 0050 |      |         | 0052 |                      |      |      | Apt. no. | 0054 | PMB no.  | 0053 |
|                                                    | City, town, or post office (If you have a foreign address, see instructions, page 17)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 0056 |      |         | 0057 |                      |      |      | State    | 0058 | ZIP Code | 0059 |
| SSN or ITIN                                        | Your SSN or ITIN                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 0048 |      |         |      | Spouse's SSN or ITIN |      |      |          |      |          | RP   |
|                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 0010 |      |         |      |                      | 0020 |      |          |      |          |      |
| <b>IMPORTANT:</b><br>Your SSN or ITIN is required. |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |      |      |         |      |                      |      |      |          |      |          |      |
| Prior Name                                         | If you filed your 2004 tax return under a different last name, write the last name only from the 2004 tax return.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |      |      |         |      |                      |      |      |          |      |          |      |
|                                                    | Taxpayer                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 0067 |      |         |      | Spouse               | 0069 |      |          |      |          |      |
| Filing Status                                      | 1 <input type="radio"/> Single 0060 @0062 0063 0064<br>2 <input type="radio"/> Married filing jointly (even if only one spouse had income).<br>3 <input type="radio"/> Married filing separately. Enter spouse's social security number above and full name here 0070<br>4 <input type="radio"/> Head of household (with qualifying person). STOP. See instructions, page 9. 0071 0079<br>5 <input type="radio"/> Qualifying widow(er) with dependent child. Enter year spouse died 0080                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |      |      |         |      |                      |      |      |          |      |          |      |
| Exemptions                                         | 6 If your parent, (or someone else) can claim you (or your spouse, if married) as a dependent on his or her tax return, even if he or she chooses not to, fill in this circle <input type="radio"/> 6 <input type="radio"/> 0085<br>7 <b>Personal:</b> If you filled in 1, 3, or 4 above, enter 1 in the box. If you filled in 2 or 5, enter 2 in the box. If you filled in the circle on line 6, see instructions, page 10 0090 <input type="checkbox"/> X \$87 = \$ 0091<br>8 <b>Blind:</b> If you (or if married, your spouse) are visually impaired, enter 1; if both, enter 2 0095 <input type="checkbox"/> X \$87 = \$ 0096<br>9 <b>Senior:</b> If you (or if married, your spouse) are 65 or older, enter 1; if both, enter 2 0100 <input type="checkbox"/> X \$87 = \$ 0101<br>10 <b>Dependents:</b> Enter name and relationship. Do not include yourself or your spouse.<br>*0105 +0107 0110 0112 0115 0117 0120 0122<br>0125 0127 0130 0132 Total dependent exemptions 0135 <input type="checkbox"/> X \$272 = \$ 0136<br>11 <b>Exemption amount:</b> Add line 7 through line 10. Transfer this amount to line 21 11 \$ 0140                                                   |      |      |         |      |                      |      |      |          |      |          |      |
| Taxable Income                                     | 12 State wages from your Form(s) W-2, box 16 or CA Sch. W-2, line C 12 0200<br>13 Enter federal adjusted gross income from Form 1040, line 37; Form 1040A, line 21; Form 1040EZ, line 4 13 0205<br>14 California adjustments — subtractions. Enter the amount from Schedule CA (540), line 37, column B 14 0210<br>15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions, page 17 15 0215<br>16 California adjustments — additions. Enter the amount from Schedule CA (540), line 37, column C 16 0220<br>17 California adjusted gross income. Combine line 15 and line 16 17 0225<br>18 Enter the larger of:<br>{ Your California <b>itemized deductions</b> from Schedule CA (540), line 44; <b>OR</b><br>Your California <b>standard deduction</b> shown below for your filing status:<br>• Single or Married filing separately ..... \$3,254<br>• Married filing jointly, Head of household, or Qualifying widow(er) .... \$6,508<br>If the circle on line 6 is filled in, STOP. See instructions, page 17 18 0230<br>19 Subtract line 18 from line 17. This is your taxable income. If less than zero, enter -0- 0233 0234 19 0235 |      |      |         |      |                      |      |      |          |      |          |      |
| Tax                                                | 20 Tax. Fill in circle if from: <input type="radio"/> Tax Table <input type="radio"/> Tax Rate Schedule <input type="radio"/> FTB 3800 or <input type="radio"/> FTB 3803 20 0240<br><b>Caution:</b> If under age 14 and you have more than \$1,600 of investment income, read the line 20 instructions to see if you must attach form FTB 3800 or FTB 3803.<br>21 Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$143,839, see instructions, page 18 21 0245<br>22 Subtract line 21 from line 20. If less than zero, enter -0- 22 0250<br>23 Tax. See instructions, page 18.<br>Fill in circle if from: <input type="radio"/> Schedule G-1, Tax on Lump-Sum Distributions 0253<br><input type="radio"/> Form FTB 5870A, Tax on Accumulation Distribution of Trusts 0254 23 0255<br>24 Add line 22 and line 23. Continue to Side 2 24 0260                                                                                                                                                                                                                                                                                                           |      |      |         |      |                      |      |      |          |      |          |      |

Attach copy of your Form(s) W-2, W-2G, 592-B, 593-B, and 594 here. If you completed CA Sch W-2, attach it to the back of your return

Also attach any Form(s) 1099 showing California tax withheld.

Your name: \_\_\_\_\_ Your SSN or ITIN: \_\_\_\_\_

**Special Credits and Nonrefundable Renter's Credit**

25 Amount from Side 1, line 24 ..... 25 **0300**

28 Enter credit name **0306** code no **0307** and amount ..... ▶ 28 **0310**

29 Enter credit name **0311** code no **0312** and amount ..... ▶ 29 **0315**

30 To claim more than two credits, see instructions, page 19 ..... ● 30 **0325**

31 Nonrefundable renter's credit. See instructions, page 20 ..... ● 31 **0327**

32 Add line 28 through line 31. These are your total credits ..... 32 **0330**

33 Subtract line 32 from line 25. If less than zero, enter -0- ..... \***0331** +**0332** ..... 33 **0335**

**Other Taxes**

34 Alternative minimum tax. Attach Schedule P (540) ..... ● 34 **0340**

35 Mental Health Services Tax. See instructions, page 20 ..... ● 35 **0345**

36 Other taxes and credit recapture. See instructions, page 20 ..... \***0341** +**0342** ..... ● 36 **0350**

37 Add line 33 through line 36. This is your total tax ..... ● 37 **0355**

**Payments**To view your 2005 estimated payments, go to [www.ftb.ca.gov](http://www.ftb.ca.gov)

38 California income tax withheld. See instructions, page 20 ..... ■ 38 **0360**

39 2005 CA estimated tax and other payments. See instructions, page 20 ..... ■ 39 **0365**

40 Real estate withholding. (Form(s) 592-B, 593-B, and 594) See instructions, page 21 ..... ■ 40 **0368**

41 Excess SDI. To see if you qualify, see instructions, page 21 ..... ■ 41 **0370**

**Child and Dependent Care Expenses Credit.** See instructions, page 21; attach form FTB 3506.

● 42 **0371** ..... ● 43 **0372** ..... ■ 45 **0374** ..... **\*0357 @0367**

■ 44 **0373** ..... ■ 46 Add line 38, line 39, line 40, line 41, and line 45. See instructions page 21 ..... **0377** **0378** ..... 46 **0375**

**Overpaid Tax/ Tax Due**

47 Overpaid tax. If line 46 is more than line 37, subtract line 37 from line 46 ..... 47 **0380**

48 Amount of line 47 you want applied to your 2006 estimated tax ..... ■ 48 **0385**

49 Overpaid tax available this year. Subtract line 48 from line 47 ..... ■ 49 **0390**

50 Tax due. If line 46 is less than line 37, subtract line 46 from line 37. See instructions, page 21 ..... 50 **0395**

**Use Tax**51 Use Tax. **This is not a total line.** See instructions, page 22 ..... ● 51 **0398** 00**Contributions**

CA Seniors Special Fund. See instructions, page 28 ..... ● 52 **0400** 00 ..... Emergency Food Assistance Program Fund ..... ● 59 **0435** 00

Alzheimer's Disease/Related Disorders Fund ..... ● 53 **0405** 00 ..... CA Peace Officer Memorial Foundation Fund ..... ● 60 **0436** 00

CA Fund for Senior Citizens ..... ● 54 **0410** 00 ..... CA Military Family Relief Fund ..... ● 63 **0442** 00

Rare and Endangered Species Preservation Program ..... ● 55 **0415** 00 ..... CA Prostate Cancer Research Fund ..... ● 64 **0443** 00

State Children's Trust Fund for the Prevention of Child Abuse ..... ● 56 **0420** 00 ..... Veterans' Quality of Life Fund ..... ● 65 **0444** 00

CA Breast Cancer Research Fund ..... ● 57 **0425** 00 ..... CA Sexual Violence Victim Services Fund ..... ● 66 **0445** 00

CA Firefighters' Memorial Fund ..... ● 58 **0431** 00 ..... CA Colorectal Cancer Prevention Fund ..... ● 67 **0446** 00

68 Add line 52 through line 67. These are your total contributions ..... ● 68 **0450** **0466****Refund or Amount You Owe**

69 **REFUND OR NO AMOUNT DUE.** See instructions, page 22. Mail to:  
FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0002 ..... ■ 69 **0460** **0467** **0468**

70 **AMOUNT YOU OWE.** See instructions, page 22. Mail to:  
FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001 ..... ■ 70 **0465**

**Interest and Penalties**

71 Interest, late return penalties, and late payment penalties ..... **0472** ..... 71 **0470**

72 Underpayment of estimated tax. Fill in circle: ○ FTB 5805 attached ○ FTB 5805F attached ..... ■ 72 **0475**

73 Total amount due. See instructions, page 23. Enclose, but do not staple, any payment ..... 73 **0476**

74 If you **do not** need California income tax forms mailed to you next year, fill in the circle ..... ● 74 ○ **0477** **0478**

**Direct Deposit (Refund Only)**

Do not attach a voided check or a deposit slip. See instructions, page 24

Fill in the boxes to have your refund directly deposited. Routing number ..... ● **0700**

Account Type: **0710** **0720** Account ..... **0730**

Checking ● ☐ Savings ● ☐ number ..... ● **0730**

**IMPORTANT:** See the instructions to find out if you should attach a copy of your complete federal return. Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. 3**Sign Here**

It is unlawful to forge a spouse's signature.

Joint return? See instructions, page 24.

Your signature ..... Spouse's signature (if filing jointly, both must sign) ..... Daytime phone number (optional) ..... **0479**

X **0545** **0550** **0570** X **0560** **0580** Date ..... **0605**

Paid preparer's signature (*declaration of preparer is based on all information of which preparer has any knowledge*) ..... Paid preparer's SSN/PTIN ..... **0607**

**0600** ..... **0610** **0615** **0620** **0625** **0630** ..... **0607**

## California Resident Income Tax Return 2005

FORM

540 2EZ C1 Side 1

|                                                   |                                                                                                                   |        |      |                      |      |           |      |      |      |                                             |      |    |
|---------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|--------|------|----------------------|------|-----------|------|------|------|---------------------------------------------|------|----|
| Place label here or print<br><br>Name and Address | Your first name                                                                                                   | 0033   | 0034 | Initial              | 0031 | Last name | 0035 | 0036 | 0015 |                                             | 0025 | P  |
|                                                   | If joint return, spouse's first name                                                                              | 0030   | 0043 | Initial              | 0032 | Last name | 0045 | 0046 | 0022 |                                             |      | AC |
|                                                   | Number and street, PO Box, or rural route                                                                         | 0040   | 0044 | Initial              | 0042 |           |      |      |      |                                             |      | A  |
|                                                   | City, town, or post office                                                                                        | 0050   | 0052 |                      |      |           |      |      |      |                                             |      | R  |
|                                                   |                                                                                                                   | 0056   | 0057 |                      |      |           | 0058 | 0059 | -    |                                             |      | RP |
| SSN or ITIN                                       | Your SSN or ITIN                                                                                                  | 0048   |      | Spouse's SSN or ITIN |      |           |      |      |      | IMPORTANT:<br>Your SSN or ITIN is required. |      |    |
|                                                   | Taxpayer                                                                                                          | -0010- |      | Spouse               |      | -0020-    |      |      |      |                                             |      |    |
| Prior Name                                        | If you filed your 2004 tax return under a different last name, write the last name only from the 2004 tax return. |        |      |                      |      |           |      |      |      |                                             |      |    |
|                                                   | Taxpayer                                                                                                          | 0067   |      | Spouse               |      | 0069      |      |      |      |                                             |      |    |

**Filing Status** **Filing Status.** Fill in the circle for your filing status. See instructions, page 6.

Fill in only one.

- 0065
- 1 ☐ Single
- 2 ☐ Married filing jointly (even if only one spouse had income)
- 4 ☐ Head of household. STOP! See instructions, page 6.
- 5 ☐ Qualifying widow(er) with dependent child. Year spouse died 0080

**Exemptions**

6 If another person can claim you (or your spouse, if married) as a dependent on his or her tax return, even if he or she chooses not to, you **must** see the instructions page 6. .... 0085 • 6 ☐

7 Senior: If you (or your spouse, if married) are 65 or older, enter 1; if both, enter 2 .... 0100 • 7 ☐

**Dependent Exemptions**

8 Number of dependents. Enter name and relationship (Do not include yourself or your spouse) 0135 • 8 ☐

\*0105 +0107 0110 0112 0115 0117

**Taxable Income and Credits**

9 Total wages (federal Form W-2, box 16 or CA Sch W-2, box 16). See instructions, page 7 .... 9 0200 . 0 0

10 Total interest income (Form 1099-INT, box 1). See instructions, page 7 .... 10 0202 . 0 0

11 Total dividend income (Form 1099-DIV, box 1). See instructions, page 7 ... 11 0203 . 0 0

12 Total pensions 0201 See instructions, page 7. Taxable amount. ... 12 0204 . 0 0

13 Unemployment compensation ..... 13 0209 . 0 0

14 U.S. social security or railroad retirement ... 14 0211 . 0 0

15 Add line 9, line 10, line 11, and line 12. **Caution: Do not include line 13 and line 14.** .... 15 0225 . 0 0

16 Using the 2EZ Table for your filing status, enter the tax for the amount on line 15. . 16 0250 . 0 0  
**Caution:** If you filled in the circle on line 6, STOP. See instructions, page 7, Dependent Tax Worksheet.

17 Senior Exemption: See instructions on page 7. If you are 65 and entered 1 in the box on line 7, enter \$87. If you entered 2 in the box on line 7, enter \$174 .... 17 0101 . 0 0

18 Nonrefundable renter's credit. See instructions, page 8 ..... 18 0327 . 0 0

19 Add line 17 and line 18 ..... 19 0328 . 0 0

20 Subtract line 19 from line 16. If zero or less, enter -0- ..... 20 0355 . 0 0

Enclose, but do not staple, any payment.

Your name \_\_\_\_\_ Your SSN or ITIN: \_\_\_\_\_

**Overpaid  
Tax/ Tax Due**

**21** Total tax withheld (federal Form W-2, box 17 or CA Sch W-2, box 17 and/or Form 1099-R, box 10) ..... **21** 0360 00

"Attach a copy of your Form(s) W-2 or complete CA Sch W-2"

**22** Overpaid tax. If line 21 is more than line 20, subtract line 20 from line 21 .... **22** 0390 00

**23** Tax due. If line 21 is less than line 20, subtract line 21 from line 20. See instructions, page 8 ..... **23** 0395 00

**Use Tax**

**24** Use tax. **This is not a total line.** See instructions, page 9 ..... **24** 0398 00

**Contributions**

| Voluntary Contributions. ....                                       | Code        | Amount         |
|---------------------------------------------------------------------|-------------|----------------|
| California Seniors Special Fund. See instructions, page 10 .....    | ● <b>52</b> | <u>0400</u> 00 |
| Alzheimer's Disease/Related Disorders Fund .....                    | ● <b>53</b> | <u>0405</u> 00 |
| California Fund for Senior Citizens .....                           | ● <b>54</b> | <u>0410</u> 00 |
| Rare and Endangered Species Preservation Program .....              | ● <b>55</b> | <u>0415</u> 00 |
| State Children's Trust Fund for the Prevention of Child Abuse ..... | ● <b>56</b> | <u>0420</u> 00 |
| California Breast Cancer Research Fund .....                        | ● <b>57</b> | <u>0425</u> 00 |
| California Firefighters' Memorial Fund .....                        | ● <b>58</b> | <u>0431</u> 00 |
| Emergency Food Assistance Program Fund .....                        | ● <b>59</b> | <u>0435</u> 00 |
| California Peace Officer Memorial Foundation Fund .....             | ● <b>60</b> | <u>0436</u> 00 |
| California Military Family Relief Fund .....                        | ● <b>63</b> | <u>0442</u> 00 |
| California Prostate Cancer Research Fund .....                      | ● <b>64</b> | <u>0443</u> 00 |
| Veterans' Quality of Life Fund .....                                | ● <b>65</b> | <u>0444</u> 00 |
| California Sexual Violence Victim Services Fund .....               | ● <b>66</b> | <u>0445</u> 00 |
| California Colorectal Cancer Prevention Fund .....                  | ● <b>67</b> | <u>0446</u> 00 |

**25** Add line 52 through line 67. These are your total contributions ..... **25** 0450 00

**Refund or  
Amount You  
Owe**

**26 REFUND or NO AMOUNT DUE.** Subtract line 24 and line 25 from line 22. If line 22 is less than line 24 and line 25, enter the difference on line 27.

See instructions, page 11. Mail to:

**FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0002.** .... **26** 0460 00

**27 AMOUNT YOU OWE.** Add line 23, line 24, and line 25.

See instructions, page 11. Mail to:

**FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001** .... **27** 0465 00

**Pay online – Go to our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov)**

**Get Your Refund Faster with Direct Deposit**

**0466 0467**  
**0468 0478**

Do not attach a voided check or a deposit slip. See instructions, page 11.

Fill in the boxes to have your refund directly deposited. Routing number ... ● 0700

**Direct  
Deposit  
(Refund Only)**

Account Type: Checking ● 0710 Savings ● 0720

Account number ..... ● 0730

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the information on this return is true, correct, and complete.

3

**Sign Here**

It is unlawful to forge a spouse's signature.

Joint return? See instructions, page 12.

**0550** Your signature **0560** Spouse's signature (if filing jointly, both must sign) Daytime phone number (optional) ( ) 0479

X **0545** **0570** X **0580** Date \_\_\_\_\_ Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)

**0600** Firm's name (or yours if self-employed) Firm's address Paid Preparer's SSN/PTIN **0605**

**0610 0615 0620 0625 0630** FEIN **0607**



**California Nonresident or Part-Year Resident Income Tax Return 2005****Long Form**

FORM

**540NR C1 Side 1****Fiscal year filers only:** Enter month of year end: month \_\_\_\_\_ year 2006.

|                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |      |      |                      |           |           |                                                 |          |      |          |  |
|---------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|------|----------------------|-----------|-----------|-------------------------------------------------|----------|------|----------|--|
| Place label here or print                                                                                                             | Your first name                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 0033 | 0034 | Initial              | Last name | 0035      | 0036                                            | 0015     | 0025 | PBA Code |  |
|                                                                                                                                       | If joint return, spouse's first name                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 0030 | 0043 | 0044                 | Initial   | Last name | 0032                                            | 0046     | 0022 |          |  |
|                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 0040 |      |                      | 0041      |           | 0042                                            |          |      |          |  |
| Name and Address                                                                                                                      | Present home address — number and street, PO Box, or rural route                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |      |      |                      |           |           | Apt. no.                                        | PMB no.  |      |          |  |
|                                                                                                                                       | 0050                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |      |      |                      |           |           | 0052                                            | 0054     |      |          |  |
|                                                                                                                                       | City, town, or post office (If you have a foreign address, see instructions, page 19)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |      |      |                      |           |           | State                                           | ZIP Code |      |          |  |
|                                                                                                                                       | 0056                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |      |      |                      |           |           | 0057                                            | 0058     |      |          |  |
|                                                                                                                                       | 0059                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |      |      |                      |           |           |                                                 |          |      |          |  |
| SSN or ITIN                                                                                                                           | Your SSN or ITIN                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |      |      | Spouse's SSN or ITIN |           |           | <b>IMPORTANT:</b> Your SSN or ITIN is required. |          |      |          |  |
|                                                                                                                                       | 0010                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |      |      | 0020                 |           |           |                                                 |          |      |          |  |
| Prior Name                                                                                                                            | If you filed your 2004 tax return under a different last name, write the last name only from the 2004 return.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |      |      |                      |           |           |                                                 |          |      |          |  |
|                                                                                                                                       | Taxpayer                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |      |      | Spouse               |           |           |                                                 |          |      |          |  |
|                                                                                                                                       | 0067                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |      |      | 0069                 |           |           |                                                 |          |      |          |  |
| Filing Status                                                                                                                         | 1 <input type="radio"/> Single<br>2 <input type="radio"/> Married filing jointly (even if only one spouse had income)<br>3 <input type="radio"/> Married filing separately. Enter spouse's social security number above and full name here<br>4 <input type="radio"/> Head of household (with qualifying person). STOP. See instructions, page 19.<br>5 <input type="radio"/> Qualifying widow(er) with dependent child. Enter year spouse died                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |      |      |                      |           |           |                                                 |          |      |          |  |
| Fill in only one.                                                                                                                     | 0060 @0062 0063 0064<br>0065 0070<br>0071 0079                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |      |      |                      |           |           |                                                 |          |      |          |  |
| Exemptions                                                                                                                            | 6 If your parent (or someone else) can claim you (or your spouse, if married) as a dependent on his or her tax return, even if he or she chooses not to, fill in this circle <input type="radio"/> 6 0085<br>7 <b>Personal:</b> If you filled in 1, 3, or 4 above, enter 1 in the box. If you filled in 2 or 5, enter 2 in the box. If you filled in the circle on line 6, see instructions, page 19<br>8 <b>Blind:</b> If you (or if married, your spouse) are visually impaired, enter 1; if both, enter 2<br>9 <b>Senior:</b> If you (or if married, your spouse) are 65 or older, enter 1; if both, enter 2<br>10 <b>Dependents:</b> Enter name and relationship. Do not include yourself or your spouse.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |      |      |                      |           |           |                                                 |          |      |          |  |
| Enclose, but do not staple, any payment.                                                                                              | *0105 +0107 0110 0112 0115 0117 0120 0122<br>0125 0127 0130 0132 Total dependent exemptions 0135 10 <input type="checkbox"/> X \$272 = \$ 0136                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |      |      |                      |           |           |                                                 |          |      |          |  |
| Dependent Exemptions                                                                                                                  | 11 <b>Exemption amount:</b> Add line 7 through line 10 11 \$ 0140                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |      |      |                      |           |           |                                                 |          |      |          |  |
| Total Taxable Income                                                                                                                  | 12 Total California wages from all your Form(s) W-2, box 16 or CA Sch W-2, line C 12 0200<br>13 Enter federal adjusted gross income from Form 1040, line 37; Form 1040A, line 21; Form 1040EZ, line 4; Form 1040NR, line 35; or Form 1040NR-EZ, line 10 13 0205<br>14 California adjustments — subtractions. Enter the amount from Schedule CA (540NR), line 37, column B 14 0210<br>15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions, page 20 15 0215<br>16 California adjustments — additions. Enter the amount from Schedule CA (540NR), line 37, column C 16 0220<br>17 Adjusted gross income from all sources. Combine line 15 and line 16 17 0225<br>18 Enter the larger of: Your California itemized deductions from Schedule CA (540NR), line 43; OR Your California standard deduction (see left margin). See instructions, page 20 18 0230<br>19 Subtract line 18 from line 17. This is your total taxable income. If less than zero, enter 0 19 0233 0234 19 0235                                                                                                                                                                                                                                                                     |      |      |                      |           |           |                                                 |          |      |          |  |
| Standard Deduction                                                                                                                    | Single or Married filing separately, \$3,254<br>Married filing jointly, Head of household, or Qualifying widow(er), \$6,508                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |      |      |                      |           |           |                                                 |          |      |          |  |
| California Taxable Income                                                                                                             | 20 Tax on the amount shown on line 19. Fill in the circle if from: 2041 2042 2043 2044<br><input type="radio"/> Tax Table <input type="radio"/> Tax Rate Schedule <input type="radio"/> FTB 3800 or <input type="radio"/> FTB 3803 20 0240<br><b>Caution:</b> If under age 14 and you have more than \$1,600 of investment income. See inst., page 21.<br>21 CA adjusted gross income from Schedule CA (540NR), Part IV, line 45 21 0236<br>22 CA Taxable Income from Schedule CA (540NR), Part IV, line 49 22 0274<br>23 CA Tax Rate. Divide line 20 by line 19 23 0276<br>24 CA Tax Before Exemption Credits. Multiply line 22 by line 23 24 0278<br>25a CA Exemption Credit Percentage. Divide line 22 by line 19. If more than 1, enter 1.0000 25a 0280<br>25b CA Prorated Exemption Credits. Multiply line 11 by line 25a. If the amount on line 13 is more than \$143,839, see instructions, page 21. 25b 0282<br>25c CA Regular Tax Before Credits. Subtract line 25b from line 24. If less than zero, enter -0- 25c 0284<br>26 Tax. Fill in circle if from: <input type="radio"/> Schedule G-1, Tax on Lump-Sum Distributions 0253<br><input type="radio"/> Form FTB 5870A, Tax on Accumulation Distribution of Trusts 0254 26 0255<br>27 Add line 25c and line 26. Continue to Side 2 27 0260 |      |      |                      |           |           |                                                 |          |      |          |  |
| Attach copy of your Form(s) W-2, W-2G, 592-B, 593-B, and 594 here. If you completed CA Sch W-2, attach it to the back of your return. |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |      |      |                      |           |           |                                                 |          |      |          |  |
| Also attach any Form(s) 1099 showing California tax withheld.                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |      |      |                      |           |           |                                                 |          |      |          |  |

0800 0810 0820 0830 0840 0850 0860 0870

Your name: \_\_\_\_\_ Your SSN or ITIN: \_\_\_\_\_

**Special Credits and Nonrefundable Renter's Credit**

28 Amount from Side 1, line 27 ..... 28 **0300**

31 Credit for joint custody head of household. See instructions, page 22 ..... ● 31 **0301**

32 Credit for dependent parent. See instructions, page 22 ..... ● 32 **0302**

33 Credit for senior head of household. See instructions, page 22 ..... ● 33 **0303**

36 Credit percentage and credit amount. See instructions. Credit percentage 36a ..... ● 36 **0316** **0305**

37 Enter credit name **0306** code no **0307** and amount ..... ► 37 **0310**

38 Enter credit name **0311** code no **0312** and amount ..... ► 38 **0315**

39 To claim more than two credits, see instructions, page 23 ..... ● 39 **0325**

40 Nonrefundable renter's credit. See instructions, page 12 ..... ● 40 **0327**

41 Add line 36 through line 40. These are your total credits ..... \***0331** +**0332** ..... 41 **0330**

42 Subtract line 41 from line 28. If less than zero, enter -0- ..... 42 **0335**

**Other Taxes**

43 Alternative minimum tax. Attach Schedule P (540NR) ..... ● 43 **0340**

44 Mental Health Services Tax. See instructions, page 23 ..... ● 44 **0345**

45 Other taxes and credit recapture. See instructions, page 23 ..... \***0341** +**0342** ..... ● 45 **0350**

46 Add line 42 through line 45. This is your total tax ..... ● 46 **0355**

**Payments**To view your estimated payments, go to [www.ftb.ca.gov](http://www.ftb.ca.gov).

47 California income tax withheld. See instructions, page 24 ..... ■ 47 **0360**

48 Nonresident withholding (Form(s) 592-B, 593-B, or 594). See inst. page 24 ..... ■ 48 **0363**

49 2005 CA estimated tax and other payments. See instructions, page 24 ..... ■ 49 **0365**

50 Excess SDI. To see if you qualify, see instructions, page 24 ..... ■ 50 **0370**

\***0357**  
@**0367****Child and Dependent Care Expenses Credit.** See instructions, page 24; attach form FTB 3506.

● 51 **0371** - ..... ● 52 **0372** - ..... ■ 54 **0374**

■ 53 **0373** ..... ■ 55 Add line 47, line 48, line 49, line 50, and line 54. These are your total payments **0377** **0378** ..... 55 **0375**

**Overpaid Tax or Tax Due**

56 Overpaid tax. If line 55 is more than line 46, subtract line 46 from line 55 ..... 56 **0380**

57 Amount of line 56 you want applied to your 2006 estimated tax ..... ■ 57 **0385**

58 Overpaid tax available this year. Subtract line 57 from line 56 ..... ■ 58 **0390**

59 Tax due. If line 55 is less than line 46, subtract line 55 from line 46 ..... 59 **0395**

**Contributions**

CA Seniors Special Fund. See instructions ..... ● 60 **0400** 00

Alzheimer's Disease/Related Disorders Fund ..... ● 61 **0405** 00

CA Fund for Senior Citizens ..... ● 62 **0410** 00

Rare and Endangered Species Preservation Program ..... ● 63 **0415** 00

State Children's Trust Fund for the Prevention of Child Abuse ..... ● 64 **0420** 00

CA Breast Cancer Research Fund ..... ● 65 **0425** 00

CA Firefighters' Memorial Fund ..... ● 66 **0431** 00

Emergency Food Assistance Program Fund ..... ● 67 **0435** 00

CA Peace Officer Memorial Foundation Fund ..... ● 68 **0436** 00

CA Military Family Relief Fund ..... ● 71 **0442** 00

CA Prostate Cancer Research Fund ..... ● 72 **0443** 00

Veterans' Quality of Life Fund ..... ● 73 **0444** 00

CA Sexual Violence Victim Services Fund ..... ● 74 **0445** 00

CA Colorectal Cancer Prevention Fund ..... ● 75 **0446** 00

76 Add line 60 through line 75. These are your total contributions ..... ● 76 **0450****Refund or Amount You Owe**

77 **REFUND OR NO AMOUNT DUE.** Subtract line 76 from line 58. Mail to:  
**FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0002** ..... ■ 77 **0460** **0466**

78 **AMOUNT YOU OWE.** Add line 59 and line 76. See instructions, page 26. Mail to:  
**FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001** ..... ■ 78 **0465** **0467** **0468**

**Interest and Penalties**

79 Interest, late return penalties, and late payment penalties ..... **0472** ..... 79 **0470**

80 Underpayment of estimated tax. Fill in circle: ○ **FTB 5805 attached** ○ **FTB 5805F attached** ..... ■ 80 **0475**

81 Total amount due. Enclose, but do not staple, any payment ..... 81 **0476**

82 If you **do not** need California income tax forms mailed to you next year, fill in the circle ..... ● 82 ○ **0477** **0478**

**Direct Deposit (Refund Only)**

Do not attach a voided check or a deposit slip. See instructions, page 27.

Fill in the boxes to have your refund directly deposited. Routing number ..... ● **0700**

Account Type: **0710** **0720** ..... Account number ..... **0730**

Checking ● Savings ●

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

3

**Sign Here**

It is unlawful to forge a spouse's signature.

Joint return? See instructions, page 28.

Your signature ..... Spouse's signature (if filing jointly, both must sign) ..... Daytime phone number (optional) ..... **0479**

X **0545** **0550** **0570** X **0560** **0580** ..... Date ..... **0600**

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge) ..... Paid Preparer's SSN/PTIN ..... **0605**

Firm's name (or yours if self-employed) ..... Firm's address ..... FEIN ..... **0610** **0615** **0620** **0625** **0630** **0607**

**California Nonresident or Part-Year Resident Income Tax Return 2005**

FORM

**Short Form****540NR C1 Side 1**

|                                                   |                                                                                       |      |      |         |                      |       |          |      |                                                    |    |
|---------------------------------------------------|---------------------------------------------------------------------------------------|------|------|---------|----------------------|-------|----------|------|----------------------------------------------------|----|
| Place label here or print<br><br>Name and Address | Your first name                                                                       | 0033 | 0034 | Initial | Last name            | 0035  | 0036     | 0015 | 0025                                               | P  |
|                                                   | If joint return, spouse's first name                                                  | 0043 | 0044 | Initial | Last name            | 0045  | 0046     | 0022 |                                                    | AC |
|                                                   | Present home address — number and street, PO Box or rural route                       | 0040 | 0041 |         |                      | 0042  |          |      |                                                    | A  |
|                                                   | Apt. no.                                                                              |      |      |         | PMB no.              | 0054  |          |      | 0053                                               | R  |
|                                                   | City, town, or post office (If you have a foreign address, see instructions, page 13) | 0050 |      |         | 0052                 | State | ZIP Code | 0059 |                                                    | RP |
|                                                   | 0056                                                                                  | 0057 | 0058 |         |                      |       |          |      |                                                    |    |
| SSN or ITIN                                       | Your SSN or ITIN                                                                      |      | 0048 |         | Spouse's SSN or ITIN |       | 0020     |      | <b>IMPORTANT:</b><br>Your SSN or ITIN is required. |    |

**Prior Name** If you filed your 2004 tax return under a different last name, write the last name only from the 2004 return.  
 Taxpayer 0067 Spouse 0069

**Filing Status** 1 ☐ Single 0060 @0062 0064  
 Fill in only one.  
 2 ☐ Married filing jointly (even if only one spouse had income)  
 4 ☐ Head of household (with qualifying person). STOP. See instructions, page 19.  
 5 ☐ Qualifying widow(er) with dependent child. Enter year spouse died 0080

**Residency** 0071 ☐ State of residence: Yourself 0072 Spouse 0073  
 0074 ☐ Dates of California residency: Yourself from 0075 to 0076 Spouse from 0077 to 0078  
 0079 ☐ State or country of domicile: Yourself 0081 Spouse 0082

**Exemptions** 6 If your parent (or someone else) can claim you (or your spouse, if married) as a dependent on his or her tax return, even if he or she chooses not to, fill in this circle ☐ 6 ☐ 0085

Enclose, but do not staple, any payment.

► For line 7, line 8, and line 10: Multiply the amount you enter in the box by the pre-printed dollar amount for that line.

7 **Personal:** If you filled in 1 or 4 above, enter 1 in the box. If you filled in 2 or 5, enter 2 in the box. If you filled in the circle on line 6, see instructions, page 13 0090 ☐ X \$87 = \$ 0091

8 **Blind:** If you (or if married, your spouse) are visually impaired, enter 1; if both, enter 2 0095 ☐ X \$87 = \$ 0096

10 **Dependents:** Enter name and relationship. Do not include yourself or your spouse.  
 \*0105 +0107 0110 0112 0115 0117 0120 0122  
 0125 0127 0130 0132 Total dependent exemptions 0135 ☐ X \$272 = \$ 0136

11 **Exemption amount:** Add line 7 through line 10 11 \$ 0140

**Total Taxable Income**

12 Total California wages from all your Form(s) W-2, box 16 or CA Sch W-2, line C 12 0200

13 Enter federal adjusted gross income from Form 1040, line 37; Form 1040A, line 21; Form 1040EZ, line 4; Form 1040NR, line 35; or Form 1040NR-EZ, line 10 13 0205

If the amount on line 13 is more than \$100,000, stop here and use Long Form 540NR.

14 Unemployment compensation and military pay adjustment. See instructions, page 13 0206 14 0208

17 Adjusted gross income from all sources. Subtract line 14 from line 13 17 0225

18 **Standard deduction** for your filing status (see the left margin). If you filled in the circle on line 6, see instructions, page 14 18 0230

19 Subtract line 18 from line 17. This is your **total taxable income**. If less than zero, enter -0- 19 0235

**California Taxable Income**

20 Tax on the amount shown on line 19 20 0240

21 CA adjusted gross income. Add wages from line 12 and California taxable interest (Form 1099, box 1). Military servicemembers see line 14 instructions, page 13 21 0236

22a CA Standard Deduction Percentage. Divide line 21 by line 17. If more than 1, enter 1.0000 22a 0270

22b CA Prorated Standard Deduction. Multiply line 18 by line 22a 22b 0272

22c CA Taxable Income. Subtract line 22b from line 21. If less than zero, enter -0- 22c 0274

23 CA Tax Rate. Divide line 20 by line 19 23 0276

24 CA Tax Before Exemption Credits. Multiply line 22c by line 23 24 0278

25 CA Exemption Credit Percentage. Divide line 22c by line 19. If more than 1, enter 1.0000 25 0280

26 CA Prorated Exemption Credits. Multiply line 11 by line 25 26 0282

27 CA Regular Tax Before Credits. Subtract line 26 from line 24. If less than zero, enter -0- 27 0284



Your name: \_\_\_\_\_ Your SSN or ITIN: \_\_\_\_\_

|                                                |                                                                                |    |             |
|------------------------------------------------|--------------------------------------------------------------------------------|----|-------------|
| 28                                             | Amount from Side 1, line 27                                                    | 28 | <b>0300</b> |
| <b>Nonrefundable Renter's Credit/Total Tax</b> |                                                                                |    |             |
| 40                                             | Nonrefundable renter's credit. See instructions, page 14                       | 40 | <b>0327</b> |
| 46                                             | Total tax. Subtract line 40 from line 28                                       | 46 | <b>0355</b> |
| <b>Payments</b>                                |                                                                                |    |             |
| 47                                             | California income tax withheld (Form(s) W-2, box 17 or CA Sch W-2, box 17)     | 47 | <b>0360</b> |
| <b>Overpaid Tax or Tax Due</b>                 |                                                                                |    |             |
| 58                                             | Overpaid tax. If line 47 is larger than line 46, subtract line 46 from line 47 | 58 | <b>0390</b> |
| 59                                             | Tax due. If line 47 is less than line 46, subtract line 47 from line 46        | 59 | <b>0395</b> |

**Contributions**

Alzheimer's Disease/Related Disorders Fund • **61** **0405** 00

CA Fund for Senior Citizens • **62** **0410** 00

Rare and Endangered Species Preservation Program • **63** **0415** 00

State Children's Trust Fund for the Prevention of Child Abuse • **64** **0420** 00

CA Breast Cancer Research Fund • **65** **0425** 00

CA Firefighters' Memorial Fund • **66** **0431** 00

Emergency Food Assistance Program Fund • **67** **0435** 00

CA Peace Officer Memorial Foundation Fund • **68** **0436** 00

CA Military Family Relief Fund • **71** **0442** 00

CA Prostate Cancer Research Fund • **72** **0443** 00

Veterans' Quality of Life Fund • **73** **0444** 00

CA Sexual Violence Victim Services Fund • **74** **0445** 00

CA Colorectal Cancer Prevention Fund • **75** **0446** 00

76 Add line 61 through line 75. These are your total contributions • **76** **0450**

**Refund or Amount You Owe**

77 **REFUND OR NO AMOUNT DUE.** Subtract line 76 from line 58. Mail to:  
**FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0002** • **77**

78 **AMOUNT YOU OWE.** Add line 59 and line 76. See instructions, page 14. Mail to:  
**FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001** • **78**

Pay Online – Go to our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov)

82 If you **do not** need California income tax forms mailed to you next year, fill in the circle • **82** ☐ **0477**

**0460**

**0465**

**0466**

**0467**

**0468**

**0478**

**Direct Deposit (Refund Only)**

Do not attach a voided check or a deposit slip. See instructions, page 27.

Fill in the boxes to have your refund directly deposited. Routing number

Account Type **0710** **0720**Checking • ☐ Savings • ☐ Account number**0730**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

3

Your signature

Spouse's signature (if filing jointly, both must sign)

Daytime phone number (optional)

( ) **0479****Sign Here**

It is unlawful to forge a spouse's signature.

Joint return? See instructions, page 28.

X **0545** **0550** **0570** X **0560** **0580**

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)

Date

**0600**

Firm's name (or yours if self-employed)

Firm's address

**0610****0615****0620****0625****0630**

Paid Preparer's SSN/PTIN

**0605**

FEIN

**0607**

0010

0030

|                                                                                                                                                                  |                                           |                                                  |                                           |                                                                                                                                                                                               |                                           |                                                                       |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|--------------------------------------------------|-------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|-----------------------------------------------------------------------|--|
| <b>a</b> Control number<br><b>0020</b>                                                                                                                           |                                           | 22222                                            |                                           | OMB No. 1545-0008                                                                                                                                                                             |                                           |                                                                       |  |
| <b>b</b> Employer identification number (EIN)<br><b>0040</b>                                                                                                     |                                           |                                                  |                                           | <b>1</b> Wages, tips, other compensation<br><b>0120</b>                                                                                                                                       |                                           | <b>2</b> Federal income tax withheld<br><b>0130</b>                   |  |
| <b>c</b> Employer's name, address, and ZIP code<br><b>0045</b><br><br><b>0050</b><br><b>0055</b><br><b>0060</b><br><b>0070</b><br><br><b>0073</b><br><b>0075</b> |                                           |                                                  |                                           | <b>3</b> Social security wages<br><b>0140</b>                                                                                                                                                 |                                           | <b>4</b> Social security tax withheld<br><b>0150</b>                  |  |
|                                                                                                                                                                  |                                           |                                                  |                                           | <b>5</b> Medicare wages and tips<br><b>0160</b>                                                                                                                                               |                                           | <b>6</b> Medicare tax withheld<br><b>0170</b>                         |  |
|                                                                                                                                                                  |                                           |                                                  |                                           | <b>7</b> Social security tips<br><b>0180</b>                                                                                                                                                  |                                           | <b>8</b> Allocated tips<br><b>0190</b>                                |  |
| <b>d</b> Employee's social security number<br><b>0080</b>                                                                                                        |                                           |                                                  |                                           | <b>9</b> Advance EIC payment<br><b>0200</b>                                                                                                                                                   |                                           | <b>10</b> Dependent care benefits<br><b>0210</b>                      |  |
| <b>e</b> Employee's first name and initial      Last name<br><b>0090</b><br><br><br><b>0100</b><br><b>0105</b><br><b>0110</b><br><br><b>0113</b><br><b>0115</b>  |                                           |                                                  |                                           | <b>11</b> Nonqualified plans<br><b>0220</b>                                                                                                                                                   |                                           | <b>12a</b><br>C<br>o<br>d<br>e<br><b>0242</b> <b>0244</b> <b>0246</b> |  |
|                                                                                                                                                                  |                                           |                                                  |                                           | <b>13</b> Statutory employee      Retirement plan      Third-party sick pay<br><input type="checkbox"/> <b>0265</b> <input type="checkbox"/> <b>0267</b> <input type="checkbox"/> <b>0269</b> |                                           | <b>12b</b><br>C<br>o<br>d<br>e<br><b>0252</b> <b>0254</b> <b>0256</b> |  |
|                                                                                                                                                                  |                                           |                                                  |                                           | <b>14</b> Other <b>0270</b> <b>0272</b><br><b>0280</b> <b>0282</b><br><b>0290</b> <b>0292</b><br><b>0300</b> <b>0302</b><br><b>0363</b> <b>0365</b>                                           |                                           | <b>12c</b><br>C<br>o<br>d<br>e<br><b>0257</b> <b>0258</b> <b>0259</b> |  |
|                                                                                                                                                                  |                                           |                                                  |                                           |                                                                                                                                                                                               |                                           | <b>12d</b><br>C<br>o<br>d<br>e<br><b>0260</b> <b>0261</b> <b>0262</b> |  |
|                                                                                                                                                                  |                                           |                                                  |                                           |                                                                                                                                                                                               |                                           |                                                                       |  |
| <b>f</b> Employee's address and ZIP code                                                                                                                         |                                           |                                                  |                                           |                                                                                                                                                                                               |                                           |                                                                       |  |
| <b>15</b> State<br><b>0370</b>                                                                                                                                   | Employer's state ID number<br><b>0380</b> | <b>16</b> State wages, tips, etc.<br><b>0390</b> | <b>17</b> State income tax<br><b>0400</b> | <b>18</b> Local wages, tips, etc.<br><b>0405</b>                                                                                                                                              | <b>19</b> Local income tax<br><b>0407</b> | <b>20</b> Locality name<br><b>0410</b>                                |  |
| <b>0440</b>                                                                                                                                                      | <b>0450</b>                               | <b>0460</b>                                      | <b>0470</b>                               | <b>0475</b>                                                                                                                                                                                   | <b>0477</b>                               | <b>0480</b>                                                           |  |

Form **W-2** Wage and Tax  
Statement

2005 0590

Department of the Treasury—Internal Revenue Service

Copy 1—For State, City, or Local Tax Department

|      |      |      |      |      |      |      |
|------|------|------|------|------|------|------|
| 0490 | 0500 | 0515 | 0520 | 0525 | 0527 | 0530 |
| 0540 | 0550 | 0560 | 0570 | 0575 | 0577 | 0580 |

3232

☐ CORRECTED

OMB No. 1545-0238

**2005****Form W-2G****Certain  
Gambling  
Winnings**

For Privacy Act and  
Paperwork Reduction Act  
Notice, see the **2005**  
**General Instructions for**  
**Forms 1099, 1098, 5498,**  
**and W-2G.**

**File with Form 1096.****Copy A  
For Internal Revenue  
Service Center**

|                                                                                                                                                                                                                                                                                                                                    |  |  |                                                               |                                              |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|---------------------------------------------------------------|----------------------------------------------|
| PAYER'S name<br><b>0020 0015 0021</b>                                                                                                                                                                                                                                                                                              |  |  | 1 Gross winnings<br><b>0040</b>                               | 2 Federal income tax withheld<br><b>0050</b> |
| Street address<br><b>0022</b>                                                                                                                                                                                                                                                                                                      |  |  | 3 Type of wager<br><b>0080</b>                                | 4 Date won<br><b>0090</b>                    |
| City, state, and ZIP code<br><b>0023 0024 0025</b>                                                                                                                                                                                                                                                                                 |  |  | 5 Transaction<br><b>0100</b>                                  | 6 Race<br><b>0105</b>                        |
| Federal identification number Telephone number<br><b>0026 0030</b>                                                                                                                                                                                                                                                                 |  |  | 7 Winnings from identical wagers<br><b>0120</b>               | 8 Cashier<br><b>0130</b>                     |
| WINNER'S name<br><b>0140</b>                                                                                                                                                                                                                                                                                                       |  |  | 9 Winner's taxpayer identification no.<br><b>0150</b>         | 10 Window<br><b>0160</b>                     |
| Street address (including apt. no.)<br><b>0142 0143</b>                                                                                                                                                                                                                                                                            |  |  | 11 First I.D.<br><b>0180</b>                                  | 12 Second I.D.<br><b>0190</b>                |
| City, state, and ZIP code<br><b>0144 0146 0148</b>                                                                                                                                                                                                                                                                                 |  |  | 13 State/Payer's state identification no.<br><b>0200 0201</b> | 14 State income tax withheld<br><b>0210</b>  |
| Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments. |  |  |                                                               |                                              |
| Signature ►                                                                                                                                                                                                                                                                                                                        |  |  | Date ►                                                        |                                              |

Form **W-2G**

Cat. No. 10138V

**0220**

Department of the Treasury - Internal Revenue Service

0010

0340

☐ CORRECTED (if checked)

|                                                                                                                                                            |                                                  |                                                                                           |  |                                                                                                                               |  |                                                                                                             |
|------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|-------------------------------------------------------------------------------------------|--|-------------------------------------------------------------------------------------------------------------------------------|--|-------------------------------------------------------------------------------------------------------------|
| PAYER'S name, street address, city, state, and ZIP code<br><b>0015</b><br><b>0020</b><br><b>0025</b><br><b>0030</b><br><b>0040</b> <b>0042</b> <b>0044</b> |                                                  | 1 Gross distribution<br>\$ <b>0110</b>                                                    |  | OMB No. 1545-0119<br><b>2005</b><br>Form <b>1099-R</b>                                                                        |  | Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. |
|                                                                                                                                                            |                                                  | 2a Taxable amount<br>\$ <b>0120</b>                                                       |  | 2b Taxable amount not determined <input type="checkbox"/> <b>0130</b> Total distribution <input type="checkbox"/> <b>0140</b> |  |                                                                                                             |
| PAYER'S Federal identification number<br><b>0050</b>                                                                                                       | RECIPIENT'S identification number<br><b>0060</b> | 3 Capital gain (included in box 2a)<br>\$ <b>0150</b>                                     |  | 4 Federal income tax withheld<br>\$ <b>0160</b>                                                                               |  | Copy 2<br>File this copy with your state, city, or local income tax return, when required.                  |
| RECIPIENT'S name<br><b>0070</b>                                                                                                                            |                                                  | 5 Employee contributions or insurance premiums<br>\$ <b>0170</b>                          |  | 6 Net unrealized appreciation in employer's securities<br>\$ <b>0180</b>                                                      |  |                                                                                                             |
| Street address (including apt. no.)<br><b>0080</b> <b>0085</b>                                                                                             |                                                  | 7 Distribution code(s)<br><b>0190</b> <b>0200</b> <input type="checkbox"/> IRA/SEP/SIMPLE |  | 8 Other<br>\$ <b>0210</b> <b>0220</b> %                                                                                       |  |                                                                                                             |
| City, state, and ZIP code<br><b>0090</b> <b>0092</b> <b>0094</b>                                                                                           |                                                  | 9a Your percentage of total distribution <b>0230</b> %                                    |  | 9b Total employee contributions<br>\$ <b>0231</b>                                                                             |  |                                                                                                             |
| Account number (see instructions)<br><b>0100</b>                                                                                                           |                                                  | 10 State tax withheld<br>\$ <b>0240</b><br>\$ <b>0280</b>                                 |  | 11 State/Payer's state no.<br><b>0246</b> <b>0250</b><br><b>0286</b> <b>0290</b>                                              |  | 12 State distribution<br>\$ <b>0255</b><br>\$ <b>0300</b>                                                   |
|                                                                                                                                                            |                                                  | 13 Local tax withheld<br>\$ <b>0260</b><br>\$ <b>0310</b>                                 |  | 14 Name of locality<br><b>0270</b><br><b>0320</b>                                                                             |  | 15 Local distribution<br>\$ <b>0275</b><br>\$ <b>0330</b>                                                   |

Form **1099-R**

Department of the Treasury - Internal Revenue Service

**2005 California Adjustments — Residents****CA (540)****Important:** Attach this schedule directly behind Form 540, Side 2.

Name(s) as shown on return

Social security number

**Part I Income Adjustment Schedule****Section A — Income**

|                                                                                                                                    | <b>A</b>   | <b>Federal Amounts</b><br>(taxable amounts from<br>your federal return) | <b>B</b> | <b>Subtractions</b><br>See instructions | <b>C</b> | <b>Additions</b><br>See instructions |
|------------------------------------------------------------------------------------------------------------------------------------|------------|-------------------------------------------------------------------------|----------|-----------------------------------------|----------|--------------------------------------|
| <b>7</b> Wages, salaries, tips, etc. See instructions before making an entry in column B or C                                      | <b>7</b>   | <b>0010</b>                                                             |          | <b>0020</b>                             |          | <b>0030</b>                          |
| <b>8</b> Taxable interest income                                                                                                   | <b>8</b>   | <b>0040</b>                                                             |          | <b>0050</b>                             |          | <b>0060</b>                          |
| <b>9</b> Ordinary dividends. See instructions. <b>(b)</b> <b>0096</b>                                                              | <b>(a)</b> | <b>0070</b>                                                             |          | <b>0080</b>                             |          | <b>0090</b>                          |
| <b>10</b> Taxable refunds, credits, offsets of state and local income taxes                                                        | <b>10</b>  | <b>0100</b>                                                             |          | <b>0110</b>                             |          |                                      |
| <b>11</b> Alimony received                                                                                                         | <b>11</b>  | <b>0120</b>                                                             |          |                                         |          | <b>0130</b>                          |
| <b>12</b> Business income or (loss)                                                                                                | <b>12</b>  | <b>0140</b>                                                             |          | <b>0150</b>                             |          | <b>0160</b>                          |
| <b>13</b> Capital gain or (loss). See instructions                                                                                 | <b>13</b>  | <b>0170</b>                                                             |          | <b>0180</b>                             |          | <b>0190</b>                          |
| <b>14</b> Other gains or (losses)                                                                                                  | <b>14</b>  | <b>0200</b>                                                             |          | <b>0210</b>                             |          | <b>0220</b>                          |
| <b>15</b> Total IRA distributions. See instructions. <b>(a)</b> <b>0230</b>                                                        | <b>(b)</b> | <b>0240</b>                                                             |          | <b>0250</b>                             |          | <b>0260</b>                          |
| <b>16</b> Total pensions and annuities. See instructions. <b>(a)</b> <b>0270</b>                                                   | <b>(b)</b> | <b>0280</b>                                                             |          | <b>0290</b>                             |          | <b>0300</b>                          |
| <b>17</b> Rental real estate, royalties, partnerships, S corporations, trusts, etc.                                                | <b>17</b>  | <b>0310</b>                                                             |          | <b>0320</b>                             |          | <b>0330</b>                          |
| <b>18</b> Farm income or (loss)                                                                                                    | <b>18</b>  | <b>0340</b>                                                             |          | <b>0350</b>                             |          | <b>0360</b>                          |
| <b>19</b> Unemployment compensation. Enter the same amount in column A and column B                                                | <b>19</b>  | <b>0370</b>                                                             |          | <b>0380</b>                             |          |                                      |
| <b>20</b> Social security benefits <b>(a)</b> <b>0390</b>                                                                          | <b>(b)</b> | <b>0400</b>                                                             |          | <b>0410</b>                             |          |                                      |
| <b>21</b> Other income.                                                                                                            |            |                                                                         |          |                                         |          |                                      |
| <b>a</b> California lottery winnings                                                                                               |            |                                                                         |          | <b>a</b> <b>0430</b>                    |          | <b>a</b>                             |
| <b>b</b> Disaster loss carryover from FTB 3805V                                                                                    |            |                                                                         |          | <b>b</b> <b>0440</b>                    |          | <b>b</b>                             |
| <b>c</b> Federal NOL (Form 1040, line 21)                                                                                          |            |                                                                         |          | <b>c</b>                                |          | <b>c</b> <b>0450</b>                 |
| <b>d</b> NOL carryover from FTB 3805V                                                                                              |            |                                                                         |          | <b>d</b> <b>0460</b>                    |          | <b>d</b>                             |
| <b>e</b> NOL from FTB 3805D, 3805Z, 3806, 3807, or 3809                                                                            |            |                                                                         |          | <b>e</b> <b>0480</b>                    |          | <b>e</b>                             |
| <b>f</b> Other (describe)                                                                                                          |            |                                                                         |          | <b>f</b> <b>0570</b>                    |          | <b>f</b> <b>0580</b>                 |
| <b>*0500 +0510 +0520</b><br><b>0530 0540 0550</b>                                                                                  | <b>21</b>  | <b>0420</b>                                                             |          |                                         |          |                                      |
| <b>22 Total.</b> Combine line 7 through line 21 in column A. Add line 7 through line 21f in column B and column C. Go to Section B | <b>22</b>  | <b>0590</b>                                                             |          | <b>0600</b>                             |          | <b>0610</b>                          |

**Section B — Adjustments to Income**

|                                                                                                                   |            |             |  |             |  |             |
|-------------------------------------------------------------------------------------------------------------------|------------|-------------|--|-------------|--|-------------|
| <b>23</b> Educator expense                                                                                        | <b>23</b>  | <b>0620</b> |  | <b>0621</b> |  |             |
| <b>24</b> Certain business expenses of reservists, performing artists, and fee-basis government officials         | <b>24</b>  | <b>0636</b> |  | <b>0637</b> |  | <b>0635</b> |
| <b>25</b> Health savings account deduction                                                                        | <b>25</b>  | <b>0660</b> |  | <b>0662</b> |  |             |
| <b>26</b> Moving expenses                                                                                         | <b>26</b>  | <b>0680</b> |  |             |  |             |
| <b>27</b> One-half of self-employment tax                                                                         | <b>27</b>  | <b>0700</b> |  |             |  |             |
| <b>28</b> Self-employed SEP, SIMPLE, and qualified plans                                                          | <b>28</b>  | <b>0910</b> |  |             |  |             |
| <b>29</b> Self-employed health insurance deduction                                                                | <b>29</b>  | <b>0780</b> |  | <b>0782</b> |  | <b>0784</b> |
| <b>30</b> Penalty on early withdrawal of savings                                                                  | <b>30</b>  | <b>0940</b> |  |             |  |             |
| <b>31a</b> Alimony paid. <b>(b)</b> Recipient's: SSN <b>*0960</b>                                                 |            |             |  |             |  |             |
| Last name <b>+0970 +0975</b>                                                                                      | <b>31a</b> | <b>0950</b> |  |             |  | <b>0955</b> |
| <b>32</b> IRA deduction                                                                                           | <b>32</b>  | <b>0624</b> |  |             |  |             |
| <b>33</b> Student loan interest deduction                                                                         | <b>33</b>  | <b>0630</b> |  | <b>0631</b> |  |             |
| <b>34</b> Tuition and fees deduction                                                                              | <b>34</b>  | <b>0640</b> |  | <b>0642</b> |  |             |
| <b>35</b> Domestic production activities deduction                                                                | <b>35</b>  | <b>0650</b> |  | <b>0651</b> |  |             |
| <b>36</b> Add lines 23 through 31a and 32 through 35 in columns A, B, and C. See instructions. <b>*0980 +0990</b> | <b>36</b>  | <b>0993</b> |  | <b>0995</b> |  | <b>1000</b> |
| <b>37 Total.</b> Subtract line 36 from line 22 in columns A, B, and C. See instructions                           | <b>37</b>  | <b>1010</b> |  | <b>1020</b> |  | <b>1030</b> |

**Part II Adjustments to Federal Itemized Deductions**

|           |                                                                                                                                                                                                             |           |                  |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------|
| <b>38</b> | Federal itemized deductions. Add the amounts on federal Schedule A (Form 1040), lines 4, 9, 14, 18, 19, 26, and 27 . . . . .                                                                                | <b>38</b> | <b>1040</b>      |
| <b>39</b> | Enter total of federal Schedule A (Form 1040), line 5 (State Disability Insurance and state and local income tax, or General Sales Tax) and line 8 (foreign taxes <b>only</b> ). See instructions . . . . . | <b>39</b> | <b>1050</b>      |
| <b>40</b> | Subtract line 39 from line 38 . . . . .                                                                                                                                                                     | <b>40</b> | <b>1060</b>      |
| <b>41</b> | Other adjustments including California lottery losses. See instructions. Specify <b>*1070</b> . . . . .                                                                                                     | <b>41</b> | <b>+1080</b>     |
| <b>42</b> | Combine line 40 and line 41 . . . . .                                                                                                                                                                       | <b>42</b> | <b>1090</b>      |
| <b>43</b> | <b>Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status?</b>                                                                                                     |           |                  |
|           | Single or married filing separately . . . . .                                                                                                                                                               |           | <b>\$143,839</b> |
|           | Head of household . . . . .                                                                                                                                                                                 |           | <b>\$215,762</b> |
|           | Married filing jointly or qualifying widow(er) . . . . .                                                                                                                                                    |           | <b>\$287,682</b> |
|           | <b>No.</b> Transfer the amount on line 42 to line 43                                                                                                                                                        |           |                  |
|           | <b>Yes.</b> Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 43 . . . . .                                                                                         | <b>43</b> | <b>1110</b>      |
| <b>44</b> | <b>Enter the larger of the amount on line 43 or your standard deduction listed below</b>                                                                                                                    |           |                  |
|           | Single or married filing separately . . . . .                                                                                                                                                               |           | <b>\$3,254</b>   |
|           | Married filing jointly, head of household, or qualifying widow(er) . . . . .                                                                                                                                |           | <b>\$6,508</b>   |
|           | <b>Transfer the amount on line 44 to Form 540, line 18</b> . . . . .                                                                                                                                        | <b>44</b> | <b>1120</b>      |

# California Adjustments — 2005 Nonresidents or Part-Year Residents

CA (540NR)

**Important:** Attach this schedule directly behind Long Form 540NR, Side 2.

Name(s) as shown on return

Social security number

**Part I Residency Information.** You must complete all lines that apply to you and your spouse.**During 2005:**

|                                                                                                 | Yourself | Spouse |
|-------------------------------------------------------------------------------------------------|----------|--------|
| 1 a I was domiciled in (enter state or country) .....                                           | 1200     | 1210   |
| b I was in the military and stationed in (enter state or country) .....                         | 1220     | 1230   |
| 2 I became a California resident (enter the state of prior residence and date of move) .....    | 1240     | 1250   |
| 3 I became a nonresident (enter new state of residence and date of move) .....                  | 1260     | 1270   |
| 4 I was a nonresident of California the entire year (enter state or country of residence) ..... | 1280     | 1290   |
| 5 The number of days I spent in California (for <b>any</b> purpose) is: .....                   | 1300     | 1310   |
| 6 I owned a home/property in California (enter "Yes" or "No") .....                             | 1320     | 1330   |

**Before 2005:**

|                                                                     |      |      |
|---------------------------------------------------------------------|------|------|
| 7 I was a California resident for the period of (enter dates) ..... | 1340 | 1350 |
| 8 I entered California on (enter date) .....                        | 1360 | 1370 |
| 9 I left California on (enter date) .....                           | 1380 | 1390 |

**Part II Income Adjustment Schedule****Section A — Income**

|                                                                                                                                                                                                                                                                                                                      | A<br>Federal Amounts<br>(taxable amounts from<br>your federal return) | B<br>Subtractions<br>See instructions<br>(difference between<br>CA & federal law) | C<br>Additions<br>See instructions<br>(difference between<br>CA & federal law)                          | D<br>Total Amounts<br>Using CA Law<br>As If You Were a<br>CA Resident<br>(subtract col. B from<br>col. A; add col. C<br>to the result) | E<br>CA Amounts<br>(income earned or<br>received as a CA<br>resident and income<br>earned or received<br>from CA sources<br>as a nonresident) |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------|-----------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|
| <b>0005</b>                                                                                                                                                                                                                                                                                                          |                                                                       |                                                                                   |                                                                                                         |                                                                                                                                        |                                                                                                                                               |
| 7 Wages, salaries, tips, etc. See instructions<br>before making an entry in column B or C . . . . .                                                                                                                                                                                                                  | 7 0010                                                                | 0020                                                                              | 0030                                                                                                    | 0032                                                                                                                                   | 0034                                                                                                                                          |
| 8 Taxable interest income . . . . .                                                                                                                                                                                                                                                                                  | 8 0040                                                                | 0050                                                                              | 0060                                                                                                    | 0062                                                                                                                                   | 0064                                                                                                                                          |
| 9 (a) Ordinary dividends. See instructions.<br>(b) <b>0096</b> . . . . .                                                                                                                                                                                                                                             | 9(a) 0070                                                             | 0080                                                                              | 0090                                                                                                    | 0092                                                                                                                                   | 0094                                                                                                                                          |
| 10 Taxable refunds, credits, or offsets of state<br>and local income taxes. Enter the same<br>amount in column A and column B . . . . .                                                                                                                                                                              | 10 0100                                                               | 0110                                                                              |                                                                                                         |                                                                                                                                        |                                                                                                                                               |
| 11 Alimony received. See instructions . . . . .                                                                                                                                                                                                                                                                      | 11 0120                                                               |                                                                                   | 0130                                                                                                    | 0132                                                                                                                                   | 0134                                                                                                                                          |
| 12 Business income or (loss) . . . . .                                                                                                                                                                                                                                                                               | 12 0140                                                               | 0150                                                                              | 0160                                                                                                    | 0162                                                                                                                                   | 0164                                                                                                                                          |
| 13 Capital gain or (loss). See instructions. . . . .                                                                                                                                                                                                                                                                 | 13 0170                                                               | 0180                                                                              | 0190                                                                                                    | 0192                                                                                                                                   | 0194                                                                                                                                          |
| 14 Other gains or (losses) . . . . .                                                                                                                                                                                                                                                                                 | 14 0200                                                               | 0210                                                                              | 0220                                                                                                    | 0222                                                                                                                                   | 0224                                                                                                                                          |
| 15 Total IRA distributions. See instructions.<br>(a) <b>0230</b> . . . . .                                                                                                                                                                                                                                           | 15(b) 0240                                                            | 0250                                                                              | 0260                                                                                                    | 0262                                                                                                                                   | 0264                                                                                                                                          |
| 16 Total pensions and annuities. See<br>instructions. (a) <b>0270</b> . . . . .                                                                                                                                                                                                                                      | 16(b) 0280                                                            | 0290                                                                              | 0300                                                                                                    | 0302                                                                                                                                   | 0304                                                                                                                                          |
| 17 Rental real estate, royalties, partnerships,<br>S corporations, trusts, etc. . . . .                                                                                                                                                                                                                              | 17 0310                                                               | 0320                                                                              | 0330                                                                                                    | 0332                                                                                                                                   | 0334                                                                                                                                          |
| 18 Farm income or (loss) . . . . .                                                                                                                                                                                                                                                                                   | 18 0340                                                               | 0350                                                                              | 0360                                                                                                    | 0362                                                                                                                                   | 0364                                                                                                                                          |
| 19 Unemployment compensation . . . . .                                                                                                                                                                                                                                                                               | 19 0370                                                               | 0380                                                                              |                                                                                                         |                                                                                                                                        |                                                                                                                                               |
| 20 Social security benefits. (a) <b>0390</b> . . . . .                                                                                                                                                                                                                                                               | 20(b) 0400                                                            | 0410                                                                              |                                                                                                         |                                                                                                                                        |                                                                                                                                               |
| 21 Other income.<br>a California lottery winnings<br>b Disaster loss carryover from FTB 3805V<br>c Federal NOL (Form 1040, line 21)<br>d NOL carryover from FTB 3805V<br>e NOL from FTB 3805D, FTB 3805Z,<br>FTB 3806, FTB 3807, or FTB 3809<br>f Other (describe) <b>*0500 +0510 +0520</b><br><b>0530 0540 0550</b> | 21 0420                                                               | {<br>a 0430<br>b 0440<br>c <b>0450</b><br>d 0460<br>e 0480<br>f 0570              | {<br>a <b>0450</b><br>b <b>0450</b><br>c <b>0450</b><br>d <b>0450</b><br>e <b>0450</b><br>f <b>0450</b> | 21 0582                                                                                                                                | 21 0584                                                                                                                                       |
| 22 a <b>Total:</b> Combine line 7 through line 21<br>in each column. Continue to Side 2 . . . . .                                                                                                                                                                                                                    | 22a 0590                                                              | 0600                                                                              | 0610                                                                                                    | 0612                                                                                                                                   | 0614                                                                                                                                          |

# Income Adjustment Schedule

## Section B — Adjustments to Income

|                                                                                                                       | A                                                                | B                                                                            | C                                                                         | D                                                                                                                                          | E                                                                                                                                        |
|-----------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|------------------------------------------------------------------------------|---------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                       | Federal Amounts<br>(taxable amounts from<br>your federal return) | Subtractions<br>See instructions<br>(difference between<br>CA & federal law) | Additions<br>See instructions<br>(difference between<br>CA & federal law) | Total Amounts<br>Using CA Law<br>As If You Were a<br>CA Resident<br>(subtract column B<br>from column A;<br>add column C<br>to the result) | CA Amounts<br>(income earned or<br>received as a CA<br>resident and income<br>earned or received<br>from CA sources<br>as a nonresident) |
| 22 b Enter totals from<br>Schedule CA (540NR), Side 1,<br>line 22a, column A through column E . . . 22b               | 0615                                                             | 0616                                                                         | 0617                                                                      | 0618                                                                                                                                       | 0619                                                                                                                                     |
| 23 Educator expenses . . . . . 23                                                                                     | 0620                                                             | 0621                                                                         |                                                                           | 0622                                                                                                                                       | 0623                                                                                                                                     |
| 24 Certain business expenses of reservists,<br>performing artists, and fee-basis<br>government officials . . . . . 24 | 0636                                                             | 0637                                                                         | 0635                                                                      | 0638                                                                                                                                       | 0639                                                                                                                                     |
| 25 Health savings account deduction . . . . . 25                                                                      | 0660                                                             | 0662                                                                         |                                                                           | 0664                                                                                                                                       | 0666                                                                                                                                     |
| 26 Moving expenses . . . . . 26                                                                                       | 0680                                                             |                                                                              |                                                                           | 0692                                                                                                                                       | 0694                                                                                                                                     |
| 27 One-half of self-employment tax . . . . . 27                                                                       | 0700                                                             |                                                                              |                                                                           | 0772                                                                                                                                       | 0774                                                                                                                                     |
| 28 Self-employed SEP, SIMPLE, and<br>qualified plans . . . . . 28                                                     | 0910                                                             |                                                                              |                                                                           | 0912                                                                                                                                       | 0914                                                                                                                                     |
| 29 Self-employed health insurance deduction . . . . . 29                                                              | 0780                                                             | 0782                                                                         | 0784                                                                      | 0792                                                                                                                                       | 0794                                                                                                                                     |
| 30 Penalty on early withdrawal of savings . . . . . 30                                                                | 0940                                                             |                                                                              |                                                                           | 0942                                                                                                                                       | 0944                                                                                                                                     |
| 31 a Alimony paid. b Enter recipient's:<br>SSN *0960 . . . . . 31a                                                    | 0950                                                             |                                                                              | 0955                                                                      | 0956                                                                                                                                       | 0957                                                                                                                                     |
| Last name +0970 +0975 . . . . . 31a                                                                                   | 0624                                                             |                                                                              |                                                                           | 0626                                                                                                                                       | 0628                                                                                                                                     |
| 32 IRA deduction . . . . . 32                                                                                         | 0630                                                             | 0631                                                                         |                                                                           | 0632                                                                                                                                       | 0634                                                                                                                                     |
| 33 Student loan interest deduction . . . . . 33                                                                       | 0640                                                             | 0642                                                                         |                                                                           | 0644                                                                                                                                       | 0646                                                                                                                                     |
| 34 Tuition and fees deduction . . . . . 34                                                                            | 0650                                                             | 0651                                                                         |                                                                           | 0653                                                                                                                                       | 0654                                                                                                                                     |
| 35 Domestic production activities deduction . . . . . 35                                                              |                                                                  |                                                                              |                                                                           |                                                                                                                                            |                                                                                                                                          |
| 36 Add line 23 through line 35<br>in each column, A through E *0980 +0990 . . . . . 36                                | 0993                                                             | 0995                                                                         | 1000                                                                      | 1002                                                                                                                                       | 1004                                                                                                                                     |
| 37 Total. Subtract line 36 from line 22b in<br>each column, A through E. See instructions. 37                         | 1010                                                             | 1020                                                                         | 1030                                                                      | 1032                                                                                                                                       | 1034                                                                                                                                     |

## Part III Adjustments to Federal Itemized Deductions

|                                                                                                                                                                                                                                                                                                                                                                                                                                                             |       |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|
| 38 Federal itemized deductions. Add the amounts on federal Schedule A (Form 1040), lines 4, 9, 14, 18, 19, 26, and 27<br>(or Schedule A (Form 1040NR), lines 3, 7, 8, 15, and 16) . . . . . 38                                                                                                                                                                                                                                                              | 1040  |
| 39 Enter total of federal Schedule A (Form 1040), line 5 State Disability Insurance and (state and local income tax or general<br>sales tax) and line 8 (foreign taxes only). See instructions . . . . . 39                                                                                                                                                                                                                                                 | 1050  |
| 40 Subtract line 39 from line 38 . . . . . 40                                                                                                                                                                                                                                                                                                                                                                                                               | 1060  |
| 41 Other adjustments including California lottery losses. See instructions. Specify *1070 . . . . . 41                                                                                                                                                                                                                                                                                                                                                      | +1080 |
| 42 Combine line 40 and line 41 . . . . . 42                                                                                                                                                                                                                                                                                                                                                                                                                 | 1090  |
| 43 Is your federal AGI (Long Form 540NR, line 13) more than the amount shown below for your filing status?<br>Single or married filing separately . . . . . \$143,839<br>Head of household . . . . . \$215,762<br>Married filing jointly or qualifying widow(er) . . . . . \$287,682<br>No. Transfer the amount on line 42 to line 43.<br>Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 43 . . . . . 43 | 1110  |
| 44 Enter the larger of the amount on line 43 or your standard deduction listed below<br>Single or married filing separately . . . . . \$3,254<br>Married filing jointly, head of household, or qualifying widow(er) . . . . . \$6,508 . . . . . 44                                                                                                                                                                                                          | 1120  |

## Part IV California Taxable Income

|                                                                                                                                                                                                            |      |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|
| 45 California AGI. Enter your California AGI from line 37, column E . . . . . 45                                                                                                                           | 1130 |
| 46 Enter your deductions from line 44 . . . . . 46                                                                                                                                                         | 1140 |
| 47 Deduction percentage. Divide line 37, column E by line 37, column D. Carry the decimal<br>to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0- . . . . . 47 | 1150 |
| 48 California Itemized/Standard Deductions. Multiply line 46 by the percentage on line 47 . . . . . 48                                                                                                     | 1160 |
| 49 California Taxable Income. Subtract line 48 from line 45. Transfer this amount to Long Form 540NR, line 22. If less than<br>zero, enter -0- . . . . . 49                                                | 1170 |



**2005****California Capital Gain or Loss Adjustment**

Do not complete this schedule if all of your California gains (losses) are the same as your federal gains (losses).

**D (540)**

Name(s) as shown on return

Social security number

|            | (a)<br>Description of property (identify S corporation stock)<br>Example 100 shares of "Z" (S stock)                                                     | (b)<br>Sales price | (c)<br>Cost or other basis | (d)<br>Loss. If (c) is more than (b), subtract (b) from (c) | (e)<br>Gain. If (b) is more than (c), subtract (c) from (b) |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|----------------------------|-------------------------------------------------------------|-------------------------------------------------------------|
| <b>1a</b>  | *0010                                                                                                                                                    | +0020              | +0030                      | +0040                                                       | +0050                                                       |
|            | 0060                                                                                                                                                     | 0070               | 0080                       | 0090                                                        | 0100                                                        |
| <b>1b</b>  | 0110                                                                                                                                                     | 0120               | 0130                       | 0140                                                        | 0150                                                        |
|            | 0160                                                                                                                                                     | 0170               | 0180                       | 0190                                                        | 0200                                                        |
| <b>2</b>   | Net gain or (loss) shown on California Schedule(s) K-1 (541, 565, 568, and 100S) .....                                                                   |                    |                            | 2                                                           | 0210                                                        |
| <b>3</b>   | Capital gain distributions (federal Form 1099-DIV, box 2a minus box 2c) .....                                                                            |                    |                            | 3                                                           | 0222                                                        |
| <b>4</b>   | Total 2005 gains from all sources. Add column (e) amounts of line 1a, line 1b, line 2, and line 3 .....                                                  |                    |                            | 4                                                           | 0230                                                        |
| <b>5</b>   | 2005 loss. Add column (d) amounts of line 1a, line 1b, and line 2. Enter as a negative amount ..                                                         |                    |                            | 5                                                           | 0240                                                        |
| <b>6</b>   | California capital loss carryover from 2004, if any. See instructions. Enter as a negative amount ..                                                     |                    |                            | 6                                                           | 0250                                                        |
| <b>7</b>   | Total 2005 loss. Add line 5 and line 6. Enter as a negative amount .....                                                                                 |                    |                            | 7                                                           | 0260                                                        |
| <b>8</b>   | Combine line 4 and line 7. If a loss, go to line 9. If a gain, go to line 10 .....                                                                       |                    |                            | 8                                                           | 0270                                                        |
| <b>9</b>   | If line 8 is a loss, enter the smaller of: (a) the loss on line 8; or<br>(b) \$3,000 (\$1,500 if married filing a separate return). See instructions ... |                    |                            | 9                                                           | ( 0280 )                                                    |
| <b>10</b>  | Enter the gain or (loss) from federal Form 1040, line 13 .....                                                                                           |                    |                            | 10                                                          | 0290                                                        |
| <b>11</b>  | Enter the California gain from line 8 or (loss) from line 9 .....                                                                                        |                    |                            | 11                                                          | 0300                                                        |
| <b>12a</b> | a If line 10 is more than line 11, enter the difference here and on Schedule CA (540) line 13, column B .....                                            |                    |                            | 12a                                                         | 0310                                                        |
| <b>12b</b> | b If line 10 is less than line 11, enter the difference here and on Schedule CA (540), line 13, column C .....                                           |                    |                            | 12b                                                         | 0320                                                        |

**2005****Depreciation and Amortization Adjustments**

Do not complete this form if your California depreciation amounts are the same as federal amounts.

**3885A****Part I Identify the activity as passive or nonpassive.** (See instructions.)

Business or activity to which form FTB 3885A relates

0020 This form is being completed for a passive activity.

0030 This form is being completed for a nonpassive activity.

0010

**Part II Election to Expense Certain Tangible Property (IRC Section 179).****2** Enter the amount from line 12 of the Tangible Property Expense Worksheet in the instructions .....

0035

**Part III Depreciation**

|          | (a)<br>Description of property placed in service | (b)<br>Date placed in service | (c)<br>California basis for depreciation | (d)<br>Method | (e)<br>Life or rate | (f)<br>California depreciation deduction |
|----------|--------------------------------------------------|-------------------------------|------------------------------------------|---------------|---------------------|------------------------------------------|
| <b>3</b> | *0040                                            | +0050                         | +0060                                    | +0080         | +0090               | +0100                                    |
|          | 0140                                             | 0150                          | 0160                                     | 0180          | 0190                | 0200                                     |
|          | 0240                                             | 0250                          | 0260                                     | 0280          | 0290                | 0300                                     |
|          | 0340                                             | 0350                          | 0360                                     | 0380          | 0390                | 0400                                     |

**4** Add the amounts on line 3, column (f) .....

0840

**5** California depreciation for assets placed in service prior to 2005 .....

0860

**6** Total California depreciation from this activity. Add the amounts on line 2, line 4, and line 5 .....

0870

**7** Total federal depreciation from this activity. Enter depreciation from your federal Form 4562, line 22 .....

0880

**8a** If line 6 is more than line 7, enter the difference here and see instructions .....

0940

**8b** If line 6 is less than line 7, enter the difference here and see instructions .....

0950

**Part IV Amortization**

|          | (a)<br>Description of cost amortizable | (b)<br>Date placed in service | (c)<br>California basis for amortization | (d)<br>Code section | (e)<br>Period or percentage | (f)<br>California amortization deduction |
|----------|----------------------------------------|-------------------------------|------------------------------------------|---------------------|-----------------------------|------------------------------------------|
| <b>9</b> | *0960                                  | +0970                         | +0980                                    | +0990               | +1000                       | +1010                                    |
|          | 1020                                   | 1030                          | 1040                                     | 1050                | 1060                        | 1070                                     |
|          | 1080                                   | 1090                          | 1100                                     | 1110                | 1120                        | 1130                                     |
|          | 1140                                   | 1150                          | 1160                                     | 1170                | 1180                        | 1190                                     |

**10** Total California amortization from this activity. Add the amounts on line 9, column (f) .....

1200

**11** California amortization of costs that began before 2005 .....

1210

**12** Total California amortization from this activity. Add the amounts on line 10 and line 11 .....

1220

**13** Total federal amortization from this activity. Enter amortization from your federal Form 4562, line 44 .....

1230

**14a** If line 12 is more than line 13, enter the difference here and see instructions .....

1240

**14b** If line 12 is less than line 13, enter the difference here and see instructions .....

1250

**2005 California Capital Gain or Loss Adjustment****D (540NR)**

Name(s) as shown on return

Social security number

|            | (a)<br>Description of property (identify S corporation stock)<br>Example 100 shares of "Z" (S stock)                                                            | (b)<br>Sales price | (c)<br>Cost or other basis | (d)<br>Loss. If (c) is more than (b), subtract (b) from (c) | (e)<br>Gain. If (b) is more than (c), subtract (c) from (b) |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|----------------------------|-------------------------------------------------------------|-------------------------------------------------------------|
| <b>1a</b>  | <b>*0010</b>                                                                                                                                                    | <b>+0020</b>       | <b>+0030</b>               | <b>+0040</b>                                                | <b>+0050</b>                                                |
|            | <b>0060</b>                                                                                                                                                     | <b>0070</b>        | <b>0080</b>                | <b>0090</b>                                                 | <b>0100</b>                                                 |
| <b>1b</b>  | <b>0110</b>                                                                                                                                                     | <b>0120</b>        | <b>0130</b>                | <b>0140</b>                                                 | <b>0150</b>                                                 |
|            | <b>0160</b>                                                                                                                                                     | <b>0170</b>        | <b>0180</b>                | <b>0190</b>                                                 | <b>0200</b>                                                 |
| <b>2</b>   | Net gain or (loss) shown on California Schedule(s) K-1 (541, 565, 568, and 100S) .....                                                                          |                    |                            | <b>0210</b>                                                 | <b>0220</b>                                                 |
| <b>3</b>   | Capital gain distributions (federal Form 1099-DIV, box 2a minus box 2c) .....                                                                                   |                    |                            |                                                             | <b>0222</b>                                                 |
| <b>4</b>   | Total gain from all sources. Add column (e) amounts of line 1a, line 1b, line 2, and line 3 .....                                                               |                    |                            |                                                             | <b>0230</b>                                                 |
| <b>5</b>   | 2005 loss. Add column (d) amounts of line 1a, line 1b, and line 2. Enter as a negative amount ...                                                               |                    |                            | <b>0240</b>                                                 |                                                             |
| <b>6</b>   | California capital loss carryover from 2004, if any. See instructions. Enter as a negative amount .                                                             |                    |                            | <b>0250</b>                                                 |                                                             |
| <b>7</b>   | Total loss. Add line 5 and line 6. Enter as a negative amount .....                                                                                             |                    |                            | <b>0260</b>                                                 |                                                             |
| <b>8</b>   | Combine line 4 and line 7. If a loss, go to line 9. If a gain, go to line 10 .....                                                                              |                    |                            |                                                             | <b>0270</b>                                                 |
| <b>9</b>   | If line 8 is a loss, enter the smaller of: (a) the loss on line 8; <b>or</b><br>(b) \$3,000 (\$1,500 if married filing a separate return). See instructions ... |                    |                            |                                                             | ( <b>0280</b> )                                             |
| <b>10</b>  | Enter the gain or (loss) from federal Form 1040, line 13 .....                                                                                                  |                    |                            |                                                             | <b>0290</b>                                                 |
| <b>11</b>  | Enter the California gain from line 8 or (loss) from line 9 .....                                                                                               |                    |                            |                                                             | <b>0300</b>                                                 |
| <b>12a</b> | If line 10 is more than line 11, enter the difference here and on Schedule CA (540NR) line 13, column B .....                                                   |                    |                            |                                                             | <b>0310</b>                                                 |
| <b>12b</b> | If line 10 is less than line 11, enter the difference here and on Schedule CA (540NR), line 13, column C .....                                                  |                    |                            |                                                             | <b>0320</b>                                                 |

**Depreciation and Amortization Adjustments****2005**

Do not complete this form if your California depreciation amounts are the same as federal amounts.

**3885A****Part I Identify the activity as passive or nonpassive.** (See instructions.)

Business or activity to which form FTB 3885A relates

- 1 ☐ This form is being completed for a passive activity.  
☐ This form is being completed for a nonpassive activity.

**Part II Election to Expense Certain Tangible Property (IRC Section 179).**2 Enter the amount from line 12 of the Tangible Property Expense Worksheet in the instructions .....

**Part III Depreciation**

|          | (a)<br>Description of property placed in service | (b)<br>Date placed in service | (c)<br>California basis for depreciation | (d)<br>Method | (e)<br>Life or rate | (f)<br>California depreciation deduction |
|----------|--------------------------------------------------|-------------------------------|------------------------------------------|---------------|---------------------|------------------------------------------|
| <b>3</b> |                                                  |                               |                                          |               |                     |                                          |

**Duplicate Form**

4 Add the amounts on line 3, column (f) .....

5 California depreciation for assets placed in service prior to 2005 .....

6 Total California depreciation from this activity. Add the amounts on line 2, line 4, and line 5 .....

7 Total federal depreciation from this activity. Enter depreciation from your federal Form 4562, line 22 .....

8a If line 6 is more than line 7, enter the difference here and see instructions .....

8b If line 6 is less than line 7, enter the difference here and see instructions .....

**Part IV Amortization**

|          | (a)<br>Description of costs | (b)<br>Date placed in service | (c)<br>California basis for amortization | (d)<br>Code section | (e)<br>Period or percentage | (f)<br>California amortization deduction |
|----------|-----------------------------|-------------------------------|------------------------------------------|---------------------|-----------------------------|------------------------------------------|
| <b>9</b> |                             |                               |                                          |                     |                             |                                          |

10 Total California amortization from this activity. Add the amounts on line 9, column (f) .....

11 California amortization of costs that began before 2005 .....

12 Total California amortization from this activity. Add the amounts on line 10 and line 11 .....

13 Total federal amortization from this activity. Enter amortization from your federal Form 4562, line 44 .....

14a If line 12 is more than line 13, enter the difference here and see instructions .....

14b If line 12 is less than line 13, enter the difference here and see instructions .....

For Privacy Act Notice, get form FTB 1131.  
FTB Pub. 1345A

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## 2005 STCGL – Short Term Capital Gain/Loss Transaction

For e-file only

This form describes the explanatory information that may accompany the California Schedule D and California Schedule D (540NR) Gain or Loss Adjustment entries.

|                                           | <b>Field Number</b> | <b>Entry Description</b>                    |
|-------------------------------------------|---------------------|---------------------------------------------|
| <b>Short-Term Description of Property</b> | <b>0020</b>         |                                             |
| <b>Short-Term Date Acquired</b>           | <b>0040</b>         | Date (YYYYMMDD), "INHERIT", or "VARIOUS"    |
| <b>Short-Term Date Sold</b>               | <b>0060</b>         | Date (YYYYMMDD), "WORTHLESS", or "BANKRUPT" |
| <b>Short-Term Sales Price</b>             | <b>0080</b>         | Number, or "EXPIRED", or "WORTHLESS"        |
| <b>Short-Term Cost or Other Basis</b>     | <b>0100</b>         | Number, or "EXPIRED"                        |
| <b>Short-Term Gain or (Loss)</b>          | <b>0120</b>         |                                             |

---

## 2005 LTCGL – Long-Term Capital Gain/Loss Transaction

For e-file only

This form describes the explanatory information that may accompany the California Schedule D and California Schedule D (540NR) Gain or Loss Adjustment entries.

|                                          | <b>Field Number</b> | <b>Entry Description</b>                 |
|------------------------------------------|---------------------|------------------------------------------|
| <b>Long-Term Description of Property</b> | <b>0020</b>         |                                          |
| <b>Long-Term Date Acquired</b>           | <b>0040</b>         | Date (YYYYMMDD), "INHERIT", or "VARIOUS" |
| <b>Long-Term Date Sold</b>               | <b>0060</b>         | Date (YYYYMMDD), OR "WORTHLESS"          |
| <b>Long-Term Sales Price</b>             | <b>0080</b>         | Number, "EXPIRED", or "WORTHLESS"        |
| <b>Long-Term Cost or Other Basis</b>     | <b>0100</b>         | Number, or "EXPIRED"                     |
| <b>Long-Term Gain or (Loss)</b>          | <b>0120</b>         |                                          |

**2005****Sales of Business Property**

(Also, involuntary conversions and recapture amounts under IRC Sections 179 and 280F and R&amp;TC Sections 17267.2, 17267.6, 17268, 24356.5, 24356.6, 24356.7, and 24356.8.)

**D-1****Complete and attach this schedule to your tax return only if your California gains or losses are different from your federal gains or losses.**

Name(s) as shown on return

Social security no., California corp. no., or SOS no.

**Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty and Theft – Property Held More Than 1 Year**

FEIN

**Note:** Use federal Form 4684, Casualties and Thefts, to report involuntary conversions from casualty and theft.

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                            |                                      |                                  |                          |                                                            |                                                                   |                                                                |             |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|--------------------------------------|----------------------------------|--------------------------|------------------------------------------------------------|-------------------------------------------------------------------|----------------------------------------------------------------|-------------|
| 1 Enter the gross proceeds from sales or exchanges reported to you for 2005 on federal Form(s) 1099-S, Proceeds From Real Estate Transactions (or a substitute statement), that you will be including on line 2 or line 10, (column (d)), or on line 23 .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                            |                                      |                                  |                          |                                                            | 1                                                                 | <b>0010</b>                                                    |             |
| 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | (a)<br>Description of property                                                                                             | (b)<br>Date acquired (mo., day, yr.) | (c)<br>Date sold (mo., day, yr.) | (d)<br>Gross sales price | (e)<br>Depreciation allowed or allowable since acquisition | (f)<br>Cost or other basis, plus improvements and expense of sale | (g)<br>Gain or (Loss) Subtract (f) from the sum of (d) and (e) |             |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>*0020</b>                                                                                                               | <b>+0030</b>                         | <b>+0040</b>                     | <b>+0050</b>             | <b>+0060</b>                                               | <b>*+0070</b>                                                     | <b>+0080</b>                                                   |             |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>0100</b>                                                                                                                | <b>0110</b>                          | <b>0120</b>                      | <b>0130</b>              | <b>0140</b>                                                | <b>0150</b>                                                       | <b>0160</b>                                                    |             |
| 3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Gain, if any, from federal Form 4684, Section B, Part II, line 42 .....                                                    |                                      |                                  |                          |                                                            |                                                                   | 3                                                              | <b>0260</b> |
| 4                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | IRC Section 1231 gain from installment sales from form FTB 3805E, line 26 or line 37 .....                                 |                                      |                                  |                          |                                                            |                                                                   | 4                                                              | <b>0270</b> |
| 5                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | IRC Section 1231 gain or (loss) from like-kind exchanges from federal Form 8824 (completed using California amounts) ..... |                                      |                                  |                          |                                                            |                                                                   | 5                                                              | <b>0275</b> |
| 6                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Gain, if any, from Part III, line 35, from other than casualty and theft .....                                             |                                      |                                  |                          |                                                            |                                                                   | 6                                                              | <b>0280</b> |
| 7                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Combine line 2 through line 6. Enter gain or (loss) here and on the appropriate line as follows: .....                     |                                      |                                  |                          |                                                            |                                                                   | 7                                                              | <b>0290</b> |
| <b>IRC Section 179 Assets:</b> For reporting the sale or disposition of assets for which an IRC Section 179 expense deduction was claimed in a prior year, see instructions. <b>Partnerships or Limited Liability Companies (classified as partnerships):</b> Enter the gain or (loss) on Schedule K (565 or 568), line 6. Skip lines 8, 9, 11, and 12 below. <b>S corporations:</b> If line 7 is zero or a loss, enter the amount on line 11 below and skip line 8 and line 9. If line 7 is a gain, continue to line 8. <b>All others:</b> If line 7 is zero or a loss, enter the amount on line 11 below and skip line 8 and line 9. If line 7 is a gain and you did not have any prior year IRC Section 1231 losses, or they were recaptured in an earlier year, enter the gain as follows: <b>Form 540 and Long Form 540NR filers,</b> enter the gain on Schedule D, (540 or 540NR) line 1, and skip lines 8, 9, and 12 below; <b>Form 100 and Form 100W filers,</b> enter the gain on Schedule D, Side 2, Part II, line 6, and skip lines 8, 9, and 12 below. |                                                                                                                            |                                      |                                  |                          |                                                            |                                                                   |                                                                |             |
| 8                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Nonrecaptured net IRC Section 1231 losses from prior years. Enter as a positive number. See instructions .....             |                                      |                                  |                          |                                                            |                                                                   | 8                                                              | <b>0320</b> |
| 9                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Subtract line 8 from line 7. If zero or less, enter -0- .....                                                              |                                      |                                  |                          |                                                            |                                                                   | 9                                                              | <b>0330</b> |
| <b>S corporations:</b> If line 9 is more than zero, enter this amount on Schedule D (100S), Side 2, Section B, Part II, line 5 and enter the amount, if any, from line 8 on line 12 below. If line 9 is zero, enter the amount from line 7 on line 12 below. <b>All others:</b> If line 9 is more than zero, enter the amount from line 8 on line 12 below, and enter the amount from line 9 as follows: <b>Form 540 and Long Form 540NR filers,</b> enter as a capital gain on Schedule D, (540 or 540NR) line 1; <b>Form 100 and Form 100W filers,</b> enter the gain on Schedule D, Side 2, Part II, line 6. If line 9 is zero, enter the amount from line 7 on line 12 below. See instructions.                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                            |                                      |                                  |                          |                                                            |                                                                   |                                                                |             |

**Part II Section A – Ordinary Gains and Losses**

|                                                                                                                                                                                                                          |                                                                                                                                                             |              |              |              |              |              |     |                 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------------|--------------|--------------|--------------|-----|-----------------|
| 10 Ordinary gains and losses not included on line 11 through line 17 (include property held 1 year or less):                                                                                                             |                                                                                                                                                             |              |              |              |              |              |     |                 |
|                                                                                                                                                                                                                          | <b>*0340</b>                                                                                                                                                | <b>+0350</b> | <b>+0360</b> | <b>+0370</b> | <b>+0380</b> | <b>+0400</b> |     |                 |
|                                                                                                                                                                                                                          | <b>0420</b>                                                                                                                                                 | <b>0430</b>  | <b>0440</b>  | <b>0450</b>  | <b>0460</b>  | <b>0480</b>  |     |                 |
| 11                                                                                                                                                                                                                       | Loss, if any, from line 7 .....                                                                                                                             |              |              |              |              |              | 11  | ( <b>0580</b> ) |
| 12                                                                                                                                                                                                                       | Gain, if any, from line 7, or amount from line 8, if applicable. See instructions .....                                                                     |              |              |              |              |              | 12  | <b>0590</b>     |
| 13                                                                                                                                                                                                                       | Gain, if any, from Part III, line 34 .....                                                                                                                  |              |              |              |              |              | 13  | <b>0600</b>     |
| 14                                                                                                                                                                                                                       | Net gain or (loss) from federal Form 4684, Section B, Part II, line 34 and line 41a (completed using California amounts) .....                              |              |              |              |              |              | 14  | <b>0610</b>     |
| 15                                                                                                                                                                                                                       | Ordinary gain from installment sales from form FTB 3805E, line 25 or line 36. See instructions .....                                                        |              |              |              |              |              | 15  | <b>0630</b>     |
| 16                                                                                                                                                                                                                       | Ordinary gain or (loss) from like-kind exchanges from federal Form 8824 (completed using California amounts) .....                                          |              |              |              |              |              | 16  | <b>0635</b>     |
| 17                                                                                                                                                                                                                       | Combine line 10 through line 16 .....                                                                                                                       |              |              |              |              |              | 17  | <b>0670</b>     |
| 18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip line a and line b below. For individual returns, complete line a and line b below: see instructions. |                                                                                                                                                             |              |              |              |              |              |     |                 |
| a                                                                                                                                                                                                                        | If the loss on line 11 includes a loss from federal Form 4684, Section B, Part II, column (b)(ii), enter that part of the loss here. See instructions ..... |              |              |              |              |              | 18a | <b>0680</b>     |
| b                                                                                                                                                                                                                        | Redetermine the gain or (loss) on line 17, excluding the loss, if any, on line 18a. Enter here and on line 20 .....                                         |              |              |              |              |              | 18b | <b>0690</b>     |

**Part II Section B – Adjusting California Ordinary Gain or Loss** For individual returns (Form 540 and Long Form 540NR ) only.

|    |                                                                                                                       |     |             |
|----|-----------------------------------------------------------------------------------------------------------------------|-----|-------------|
| 19 | Enter ordinary federal gains and losses from federal Form 1040, line 14 .....                                         | 19  | <b>0736</b> |
| 20 | Enter ordinary California gains and losses from Side 1, line 18b .....                                                | 20  | <b>0737</b> |
| 21 | Ordinary gain or loss adjustment: Compare line 19 and line 20. See instructions.                                      |     |             |
| a  | If line 19 is more than line 20, enter the difference here and on Schedule CA (540 or 540NR), line 14, column B ..... | 21a | <b>0738</b> |
| b  | If line 20 is more than line 19, enter the difference here and on Schedule CA (540 or 540NR), line 14, column C ..... | 21b | <b>0739</b> |

**Part III Gain from Disposition of Property Under IRC Sections 1245, 1250, 1252, 1254, and 1255**

| 22 Description of IRC Sections, 1245, 1250, 1252, 1254, and 1255 property:                                                                        |                                                                                                        |     | Date acquired<br>(mo., day, yr.) | Date sold<br>(mo., day, yr.) |            |            |
|---------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|-----|----------------------------------|------------------------------|------------|------------|
| A                                                                                                                                                 | *0740                                                                                                  |     | +0750                            | +0760                        |            |            |
| B                                                                                                                                                 | 0820                                                                                                   |     | 0830                             | 0840                         |            |            |
| C                                                                                                                                                 | 0900                                                                                                   |     | 0910                             | 0920                         |            |            |
| D                                                                                                                                                 | 0980                                                                                                   |     | 0990                             | 1000                         |            |            |
| Relate lines 22A through 22D to these columns ▶ ▶ ▶                                                                                               |                                                                                                        |     | Property A                       | Property B                   | Property C | Property D |
| 23                                                                                                                                                | Gross sales price .....                                                                                | 23  | +0770                            | 0850                         | 0930       | 1010       |
| 24                                                                                                                                                | Cost or other basis plus expense of sale .....                                                         | 24  | +0780                            | 0860                         | 0940       | 1020       |
| 25                                                                                                                                                | Depreciation (or depletion) allowed or allowable .....                                                 | 25  | *+0790                           | 0870                         | 0950       | 1030       |
| 26                                                                                                                                                | Adjusted basis. Subtract line 25 from line 24 .....                                                    | 26  | +0800                            | 0880                         | 0960       | 1040       |
| 27                                                                                                                                                | Total gain. Subtract line 26 from line 23 .....                                                        | 27  | +0810                            | 0890                         | 0970       | 1050       |
| 28 If IRC Section 1245 property:                                                                                                                  |                                                                                                        |     |                                  |                              |            |            |
| a                                                                                                                                                 | Depreciation allowed or allowable .....                                                                | 28a | *1060                            | 1080                         | 1100       | 1120       |
| b                                                                                                                                                 | Enter the <b>smaller</b> of line 27 or line 28a .....                                                  | 28b | +1070                            | 1090                         | 1110       | 1130       |
| 29 If IRC Section 1250 property: If straight-line depreciation was used, enter -0- on line 29g, except for a corporation subject to IRC Sec. 291: |                                                                                                        |     |                                  |                              |            |            |
| a                                                                                                                                                 | Additional depreciation after 12/31/76. See instructions ..                                            | 29a | *1140                            | 1210                         | 1280       | 1350       |
| b                                                                                                                                                 | Applicable percentage multiplied by the <b>smaller</b> of line 27 or line 29a. See instructions .....  | 29b | +1150                            | 1220                         | 1290       | 1360       |
| c                                                                                                                                                 | Subtract line 29a from line 27. If line 27 is not more than line 29a, skip line 29d and line 29e ..... | 29c | +1160                            | 1230                         | 1300       | 1370       |
| d                                                                                                                                                 | Additional depreciation after 12/31/70 and before 1/1/77. See instructions .....                       | 29d | +1170                            | 1240                         | 1310       | 1380       |
| e                                                                                                                                                 | Enter the <b>smaller</b> of line 29c or line 29d .....                                                 | 29e | *+1180                           | 1250                         | 1320       | 1390       |
| f                                                                                                                                                 | IRC Section 291 amount (for corporations only). See instructions                                       | 29f | +1190                            | 1260                         | 1330       | 1400       |
| g                                                                                                                                                 | Add line 29b, line 29e, and line 29f .....                                                             | 29g | +1200                            | 1270                         | 1340       | 1410       |
| 30 If IRC Section 1252 property: Skip this section if you did not dispose of farm land or if this form is being completed for a partnership.      |                                                                                                        |     |                                  |                              |            |            |
| a                                                                                                                                                 | Soil, water, and land clearing expenses .....                                                          | 30a | *1420                            | 1450                         | 1480       | 1510       |
| b                                                                                                                                                 | Applicable percentage multiplied by line 30a. See instructions                                         | 30b | +1430                            | 1460                         | 1490       | 1520       |
| c                                                                                                                                                 | Enter the <b>smaller</b> of line 27 or line 30b .....                                                  | 30c | +1440                            | 1470                         | 1500       | 1530       |
| 31 If IRC Section 1254 property:                                                                                                                  |                                                                                                        |     |                                  |                              |            |            |
| a                                                                                                                                                 | Intangible drilling and development costs deducted after 12/31/76                                      | 31a | *1540                            | 1560                         | 1580       | 1600       |
| b                                                                                                                                                 | Enter the <b>smaller</b> of line 27 or line 31a .....                                                  | 31b | +1550                            | 1570                         | 1590       | 1610       |
| 32 If IRC Section 1255 property:                                                                                                                  |                                                                                                        |     |                                  |                              |            |            |
| a                                                                                                                                                 | Applicable percentage of payments excluded from income under IRC Section 126 .....                     | 32a | *1620                            | 1640                         | 1660       | 1680       |
| b                                                                                                                                                 | Enter the <b>smaller</b> of line 27 or line 32a .....                                                  | 32b | +1630                            | 1650                         | 1670       | 1690       |

**Summary of Part III Gains.** Complete property column A through column D for line 23 through line 32b before going to line 33.

|    |                                                                                                                                                                                                             |    |             |
|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-------------|
| 33 | Total gains for all properties. Add column A through column D of line 27 .....                                                                                                                              | 33 | <b>1700</b> |
| 34 | Add column A through column D of lines 28b, 29g, 30c, 31b, and 32b. Enter here and in Part II, line 13 .....                                                                                                | 34 | <b>1710</b> |
| 35 | Subtract line 34 from line 33. Enter the portion from other than casualty and theft here and on Part I, line 6.<br>Enter the portion from casualty and theft on federal Form 4684, Section B, line 36 ..... | 35 | <b>1720</b> |

**Part IV Recapture Amounts Under IRC Sections 179 and 280F When Business Use Drops to 50% or Less, or Under R&TC Sections 17267.2, 17267.6, 17268, 24356.5, 24356.6, 24356.7, and 24356.8 for Property Which Ceases to be Qualified Property**

|    |                                                                         | (a) Expense deductions | (b) Recovery deductions |
|----|-------------------------------------------------------------------------|------------------------|-------------------------|
| 36 | Expense deductions or recovery deductions. See instructions .....       | <b>*1760</b>           | <b>+1770</b>            |
| 37 | Depreciation or recovery deductions. See instructions .....             | <b>1780</b>            | <b>1790</b>             |
| 38 | Recapture amount. Subtract line 37 from line 36. See instructions ..... | <b>1810</b>            | <b>1820</b>             |

**2005****Tax on Lump-Sum Distributions**

Attach to Form 540, Long Form 540NR, or Form 541. Use this form only for lump-sum distributions from qualified plans.

**G-1**

Name(s) as shown on return

Social security number or FEIN

**0010****0020****Part I****Complete this part to see if you can use Schedule G-1.**

Yes No

- 1 Was this a distribution of a plan participant's entire balance from all of an employer's qualified plans of one kind (pension, profit-sharing, or stock bonus)? If "No," do not use this form ..... **0024** ☐ **0026**
- 2 Did you roll over any part of the distribution? If "Yes," do not use this form ..... **0030** ☐ **0040**
- 3 Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936? ... **0042** ☐ **0044**
- 4 Were you (a) a plan participant who received this distribution (b) born before January 2, 1936, and (c) a participant in the plan for at least 5 years before the year of distribution? ..... **0084** ☐ **0086**  
If you answered "No" to both questions 3 and 4, do not use this form.
- 5 Did you use Schedule G-1 in a prior year for any distribution received after 1986 for the same plan participant, including yourself, for whom the 2005 distribution was made? If "Yes," do not use this form ..... **0190** ☐ **0200**

**Part II****Complete this part to choose the 5.5% capital gain election. See instructions.**

- 6 Capital gain part from federal Form 1099-R, box 3. If you are taking the death benefit exclusion, see the instructions for line 6 ..... **6** **0220**
- 7 Multiply line 6 by 5.5% (.055) and enter here. If you elect to use Part III, go to line 8. Otherwise, enter the amount from line 7 on Form 540, line 23; Long Form 540NR, line 26; or Form 541, line 21b. .... **7** **0230**

**Part III****Complete this part to choose the 10-year averaging method. See instructions.**

- 8 Ordinary income from federal Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter the amount from federal Form 1099-R, box 2a. See instructions ..... **0240** **8** **0250**
- 9 Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996. See instructions ..... **9** **0260**
- 10 Total taxable amount. Subtract line 9 from line 8 ..... **10** **0270**
- 11 Current actuarial value of annuity, if applicable, from federal Form 1099-R, box 8 ..... **11** **0280**
- 12 Adjusted total taxable amount. Add line 10 and line 11. If this amount is \$70,000 or more, skip line 13 through line 16, and enter this amount on line 17. .... **12** **0290**
- 13 Multiply line 12 by 50% (.50), but do not enter more than \$10,000. .... **13** **0300**
- 14 Subtract \$20,000 from line 12 and enter the difference. If the result is zero or less, enter -0- ..... **14** **0310**
- 15 Multiply line 14 by 20% (.20) ..... **15** **0320**
- 16 Minimum distribution allowance. Subtract line 15 from line 13 ..... **16** **0330**
- 17 Subtract line 16 from line 12 ..... **17** **0340**
- 18 Multiply line 17 by 10% (.10) ..... **18** **0510**
- 19 Tax on amount on line 18. Use the Tax Rate Schedule on page 2 of the instructions ..... **19** **0520**
- 20 Multiply line 19 by ten (10). If line 11 is blank, skip line 21 through line 26 and enter this amount on line 27. Otherwise, continue to line 21 ..... **20** **0530**
- 21 Divide line 11 by line 12 (rounded to at least three places). See instructions ..... **21** **0540**
- 22 Multiply line 16 by the decimal amount on line 21 ..... **22** **0550**
- 23 Subtract line 22 from line 11 ..... **23** **0560**
- 24 Multiply line 23 by 10% (.10) ..... **24** **0570**
- 25 Tax on amount on line 24. Use the Tax Rate Schedule on page 2 of the instructions ..... **25** **0580**
- 26 Multiply line 25 by ten (10) ..... **26** **0590**
- 27 Subtract line 26 from line 20 ..... **27** **0600**
- 28 Tax on lump-sum distribution. Add Part II, line 7 and Part III, line 27. Enter here and on Form 540, line 23; Long Form 540NR, line 26; or Form 541, line 21b ..... **28** **0610**



## 2005 Head of Household Schedule (4803e)

1. Look at the chart below to identify the relationship of the person you believe qualified you for the head of household filing status. Enter the code number for that relationship in the code box to the right.

| Relationship                                                                                                                                               | Code |
|------------------------------------------------------------------------------------------------------------------------------------------------------------|------|
| Son, daughter, stepson, or stepdaughter                                                                                                                    | 1    |
| Grandchild, brother, sister, stepbrother, stepsister, half-brother, half-sister, nephew, or niece                                                          | 2    |
| Eligible foster child                                                                                                                                      | 3    |
| Father or mother                                                                                                                                           | 4    |
| Grandfather, grandmother, stepfather, stepmother; son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, sister-in-law, uncle, or aunt | 5    |
| Other (please explain) <u>*0012</u><br>(You cannot claim yourself, your spouse, or your tax preparer.)                                                     | 6    |

0010

Code

2. Provide the social security number, name, and age of the qualifying person you indicated in question 1.

Social Security Number: 0014 -

Name: 0016

Age in years as of 12/31/2005: 0018 If less than one year old, age in months: 0019

3. Was your qualifying person's gross income less than \$3,200 in 2005? ☐ Yes ☐ No

0020 0021

4. Did you provide more than half the support for your qualifying person in 2005? ☐ Yes ☐ No

0022 0024

5. Was your qualifying person a full-time student at a recognized educational institution for at least five months during 2005? ☐ Yes ☐ No

0026 0028

6. Did the qualifying person live with you the entire year in 2005?

0030 ☐ Yes. Go to Question 8.

0035 ☐ No. List the beginning and ending dates of each period the qualifying person lived with you during 2005, **or** provide the total number of days the qualifying person lived with you during 2005 **and** answer question 7.

From 0040 To 0050

OR

From 0060 To 0070

0115

Total number of days  
(More than 12 hours each day)

7. If your qualifying person did not live with you for the entire year during 2005, select the code below that best explains the main reason your qualifying person was absent from your home. Enter the code letter in the code box to the right.

| Main Reason                         | Code |
|-------------------------------------|------|
| Lived away at school                | A    |
| Military service                    | B    |
| Hospital / Convalescence            | C    |
| Birth or death                      | D    |
| College                             | E    |
| Lived with other parent             | F    |
| Moved out                           | G    |
| Other (please explain) <u>*0122</u> | H    |

**0120**

Code

8. If your qualifying person was a foster child, was the child placed in your home by an authorized placement agency or by a judgment, decree, or other order of a court? ☐ Yes ☐ No

**0124** **0125**

If yes, what is the name of the placement agency or court that ordered the placement? \_\_\_\_\_

**0126**

- 9 Was your qualifying person in question 1 married as of December 31, 2005?

☐ **0127** ☐ **0128**  
Yes No

If yes, did this person file a joint tax return for 2005 with his or her spouse?

☐ **0129** ☐ **0130**  
Yes No

10. Was your qualifying person a citizen of the U.S. or a resident of the U.S., Canada, or Mexico?

**0132** **0134**

☐ Yes ☐ No

11. As of December 31, 2005, were you single? For the purpose of this question "single" means: never legally married, or widowed (spouse died before January 1, 2005), or received a final court decree of divorce or legal separation on or before December 31, 2005, or received a final court decree of annulment.

**0136** **0138**

☐ Yes ☐ No

- 12 If you were legally married during all or part of 2005, did you live with your spouse at any time during that year? You were legally married in 2005 if you did not receive a final court decree of divorce or legal separation on or before December 31, 2005, or did not receive a final court decree of annulment.

**0140** **0145** **0147**

☐ Yes ☐ No ☐ Not Applicable

If yes, list the beginning and ending dates of each period that you lived with your spouse during 2005.

From **0150** / / To **0160** / / From **0170** / / To **0180** / /

Please provide a telephone number and the best time we can reach you between 6:30 a.m. and 7 p.m. Monday through Friday, if we need more information.

Best time to call: **0225** Telephone number:

**0240** - **0242** - **0245**  
(Area Code) (Number) (Extension)



**2005****Alternative Minimum Tax and  
Credit Limitations — Residents****P (540)**

Attach this schedule to Form 540.

Name(s) as shown on Form 540

Your social security number

**Part I Alternative Minimum Taxable Income (AMTI)** Important: See instructions for information regarding California/federal differences.

|                                                                           |                                                                                                                                                                                                                                                                |      |           |  |
|---------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-----------|--|
| 1                                                                         | If you itemized deductions, go to line 2. If you did not itemize deductions, enter your standard deduction from Form 540, line 18, and go to line 6                                                                                                            | 1    | 0010      |  |
| 2                                                                         | Medical and dental expense. Enter the smaller of Schedule A (Form 1040), line 4, or 2 1/2% of Form 1040, line 37                                                                                                                                               | 2    | 0020      |  |
| 3                                                                         | Personal property taxes and real property taxes. See instructions                                                                                                                                                                                              | 3    | 0030      |  |
| 4                                                                         | Certain interest on a home mortgage <b>not</b> used to buy, build, or improve your home. See instructions                                                                                                                                                      | 4    | 0040      |  |
| 5                                                                         | Miscellaneous itemized deductions. See instructions                                                                                                                                                                                                            | 5    | 0050      |  |
| 6                                                                         | Refund of personal property taxes and real property taxes. See instructions                                                                                                                                                                                    | 6    | ( 0060 )  |  |
| <b>Caution:</b> Do not include your state income tax refund on this line. |                                                                                                                                                                                                                                                                |      |           |  |
| 7                                                                         | Investment interest expense adjustment. See instructions                                                                                                                                                                                                       | 7    | 0070      |  |
| 8                                                                         | Post-1986 depreciation. See instructions                                                                                                                                                                                                                       | 8    | 0080      |  |
| 9                                                                         | Adjusted gain or loss. See instructions                                                                                                                                                                                                                        | 9    | 0090      |  |
| 10                                                                        | Incentive stock options and California qualified stock options (CQSOs). See instructions                                                                                                                                                                       | 10   | 0100      |  |
| 11                                                                        | Passive activities adjustment. See instructions                                                                                                                                                                                                                | 11   | 0110      |  |
| 12                                                                        | Beneficiaries of estates and trusts. Enter the amount from Schedule K-1 (541), line 8                                                                                                                                                                          | 12   | 0120      |  |
| 13                                                                        | Other. Enter the amount, if any, for each item, a through o, and enter the total on line 13. See instructions.                                                                                                                                                 |      |           |  |
| a                                                                         | Appreciated contribution carryover                                                                                                                                                                                                                             | 0130 |           |  |
| b                                                                         | Circulation expenditures                                                                                                                                                                                                                                       | 0140 |           |  |
| c                                                                         | Depletion                                                                                                                                                                                                                                                      | 0150 |           |  |
| d                                                                         | Depreciation (pre-1987)                                                                                                                                                                                                                                        | 0160 |           |  |
| e                                                                         | Installment sales                                                                                                                                                                                                                                              | 0170 |           |  |
| f                                                                         | Intangible drilling costs                                                                                                                                                                                                                                      | 0180 |           |  |
| g                                                                         | Long-term contracts                                                                                                                                                                                                                                            | 0190 |           |  |
| h                                                                         | Loss limitations                                                                                                                                                                                                                                               | 0200 |           |  |
| i                                                                         | Mining costs                                                                                                                                                                                                                                                   | 0210 |           |  |
| j                                                                         | Patron's adjustment                                                                                                                                                                                                                                            | 0215 |           |  |
| k                                                                         | Pollution control facilities                                                                                                                                                                                                                                   | 0220 |           |  |
| l                                                                         | Qualified small business stock                                                                                                                                                                                                                                 | 0225 |           |  |
| m                                                                         | Research and experimental                                                                                                                                                                                                                                      | 0230 |           |  |
| n                                                                         | Tax shelter farm activities                                                                                                                                                                                                                                    | 0240 |           |  |
| o                                                                         | Related adjustments                                                                                                                                                                                                                                            | 0250 |           |  |
| 14                                                                        | Total Adjustments and Preferences. Combine line 1 through line 13                                                                                                                                                                                              | 14   | 0260      |  |
| 15                                                                        | Enter taxable income from Form 540, line 19. See instructions                                                                                                                                                                                                  | 15   | 0270      |  |
| 16                                                                        | Net operating loss (NOL) deductions from Schedule CA (540), line 21d and line 21e, column B. Enter as a positive amount                                                                                                                                        | 16   | 0280      |  |
| 17                                                                        | AMTI exclusion. See instructions                                                                                                                                                                                                                               | 17   | ( 0290 )  |  |
| 18                                                                        | If your federal adjusted gross income (AGI) is less than the amount for your filing status (listed below), skip this line and go to line 19. If you itemized deductions and your federal AGI is more than the amount for your filing status, see instructions. | 18   | ( 0295 )  |  |
|                                                                           | Single or married filing separately                                                                                                                                                                                                                            |      | \$143,839 |  |
|                                                                           | Married filing jointly or qualifying widow(er)                                                                                                                                                                                                                 |      | \$287,682 |  |
|                                                                           | Head of household                                                                                                                                                                                                                                              |      | \$215,762 |  |
| 19                                                                        | Combine line 14 through line 18                                                                                                                                                                                                                                | 19   | 0300      |  |
| 20                                                                        | Alternative minimum tax NOL deduction. See instructions                                                                                                                                                                                                        | 20   | 0310      |  |
| 21                                                                        | <b>Alternative Minimum Taxable Income.</b> Subtract line 20 from line 19 (if married filing separately and line 21 is more than \$273,295, see instructions)                                                                                                   | 21   | 0320      |  |

**Part II Alternative Minimum Tax (AMT)****22 Exemption Amount.** (If this schedule is for a child under age 14, see instructions.)**If your filing status is:****And line 21 is not over:****Enter on line 22:**

Single or head of household

\$198,366

\$52,898

Married filing jointly or qualifying widow(er)

264,488

70,531

Married filing separately

132,243

35,263

} **0340** **0350**

If Part I, line 21 is more than the amount shown above for your filing status, see instructions.

|    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |    |      |  |
|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|------|--|
| 23 | Subtract line 22 from line 21. If zero or less, enter -0-                                                                                                                                                                                                                                                                                                                                                                                                                          | 23 | 0360 |  |
| 24 | Tentative Minimum Tax. Multiply line 23 by 7.0% (.07)                                                                                                                                                                                                                                                                                                                                                                                                                              | 24 | 0370 |  |
| 25 | Regular tax before credits from Form 540, line 20                                                                                                                                                                                                                                                                                                                                                                                                                                  | 25 | 0380 |  |
| 26 | <b>Alternative Minimum Tax.</b> Subtract line 25 from line 24. If zero or less, enter -0- here and on Form 540, line 34. If more than zero, enter here and on Form 540, line 34. If you make estimated tax payments for tax year 2006, enter amount from line 26 on the 2006 Form 540-ES, Estimated Tax Worksheet, line 16. (Exception: If you have carryover credit for solar energy or commercial solar energy, first enter the result on Side 2, Part III, Section C, line 22.) | 26 | 0382 |  |

**Part III Credits that Reduce Tax** Note: Be sure to attach your credit forms to Form 540.

|   |                                                                     |   |             |  |
|---|---------------------------------------------------------------------|---|-------------|--|
| 1 | Enter the amount from Form 540, line 24 .....                       | 1 | <b>0430</b> |  |
| 2 | Enter the tentative minimum tax from Side 1, Part II, line 24 ..... | 2 | <b>0440</b> |  |

|                                                                                           | (a)<br>Credit<br>amount                                                                                                                                   | (b)<br>Credit used<br>this year | (c)<br>Tax balance that<br>may be offset<br>by credits | (d)<br>Credit<br>carryover |
|-------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|--------------------------------------------------------|----------------------------|
| <b>Section A – Credits that reduce excess tax.</b>                                        |                                                                                                                                                           |                                 |                                                        |                            |
| 3                                                                                         | Subtract line 2 from line 1. If zero or less enter -0- and see instructions.<br>This is your excess tax which may be offset by credits .....              |                                 | <b>0450</b>                                            |                            |
| <b>A1 Credits that reduce excess tax and have no carryover provisions.</b>                |                                                                                                                                                           |                                 |                                                        |                            |
| 4                                                                                         | Code: 162 Prison inmate labor credit (FTB 3507) .....                                                                                                     | <b>0590</b>                     | <b>0600</b>                                            | <b>0610</b>                |
| 5                                                                                         | Code: 169 Enterprise zone employee credit (FTB 3553) .....                                                                                                | <b>0690</b>                     | <b>0700</b>                                            | <b>0702</b>                |
| <b>A2 Credits that reduce excess tax and have carryover provisions. See instructions.</b> |                                                                                                                                                           |                                 |                                                        |                            |
| 6                                                                                         | Code: <b>*0720</b> Credit Name: <b>+0730</b> .....                                                                                                        | <b>+0740</b>                    | <b>+0750</b>                                           | <b>+0760</b>               |
| 7                                                                                         | Code: <b>0780</b> Credit Name: <b>0790</b> .....                                                                                                          | <b>0800</b>                     | <b>0810</b>                                            | <b>0820</b>                |
| 8                                                                                         | Code: <b>0840</b> Credit Name: <b>0850</b> .....                                                                                                          | <b>0860</b>                     | <b>0870</b>                                            | <b>0880</b>                |
| 9                                                                                         | Code: <b>0900</b> Credit Name: <b>0910</b> .....                                                                                                          | <b>0920</b>                     | <b>0930</b>                                            | <b>0940</b>                |
| 10                                                                                        | Code: 188 Credit for prior year alternative minimum tax .....                                                                                             | <b>0960</b>                     | <b>0970</b>                                            | <b>0980</b>                |
| <b>Section B – Credits that may reduce tax below tentative minimum tax.</b>               |                                                                                                                                                           |                                 |                                                        |                            |
| 11                                                                                        | If Part III, line 3 is zero, enter the amount from line 1. If line 3 is more than zero, enter the total of line 2 and the last entry in column (c). ..... |                                 | <b>1600</b>                                            |                            |
| <b>B1 Credits that reduce net tax and have no carryover provisions.</b>                   |                                                                                                                                                           |                                 |                                                        |                            |
| 12                                                                                        | Code: 170 Credit for joint custody head of household .....                                                                                                | <b>1605</b>                     | <b>1610</b>                                            | <b>1615</b>                |
| 13                                                                                        | Code: 173 Credit for dependent parent .....                                                                                                               | <b>1621</b>                     | <b>1625</b>                                            | <b>1631</b>                |
| 14                                                                                        | Code: 163 Credit for senior head of household .....                                                                                                       | <b>1635</b>                     | <b>1641</b>                                            | <b>1645</b>                |
| 15                                                                                        | Nonrefundable renter's credit. ....                                                                                                                       | <b>1661</b>                     | <b>1662</b>                                            | <b>1663</b>                |
| 16                                                                                        | Code: 212 Teacher retention credit .....                                                                                                                  | <b>S U S P E N D E D</b>        |                                                        |                            |
| <b>B2 Credits that reduce net tax and have carryover provisions. See instructions.</b>    |                                                                                                                                                           |                                 |                                                        |                            |
| 17                                                                                        | Code: <b>*1670</b> Credit Name: <b>+1680</b> .....                                                                                                        | <b>+1690</b>                    | <b>+1700</b>                                           | <b>+1710</b>               |
| 18                                                                                        | Code: <b>1730</b> Credit Name: <b>1740</b> .....                                                                                                          | <b>1750</b>                     | <b>1760</b>                                            | <b>1770</b>                |
| 19                                                                                        | Code: <b>1790</b> Credit Name: <b>1800</b> .....                                                                                                          | <b>1810</b>                     | <b>1820</b>                                            | <b>1830</b>                |
| 20                                                                                        | Code: <b>1850</b> Credit Name: <b>1860</b> .....                                                                                                          | <b>1870</b>                     | <b>1890</b>                                            | <b>1900</b>                |
| <b>B3 Other state tax credit.</b>                                                         |                                                                                                                                                           |                                 |                                                        |                            |
| 21                                                                                        | Code: 187 Other state tax credit .....                                                                                                                    | <b>2030</b>                     | <b>2040</b>                                            | <b>2050</b>                |
| <b>Section C – Credits that may reduce alternative minimum tax.</b>                       |                                                                                                                                                           |                                 |                                                        |                            |
| 22                                                                                        | Enter your alternative minimum tax from Side 1, Part II, line 26 .....                                                                                    |                                 | <b>2060</b>                                            |                            |
| 23                                                                                        | Code: 180 Solar energy credit carryover from Section B2, column (d) .....                                                                                 | <b>2070</b>                     | <b>2080</b>                                            | <b>2090</b>                |
| 24                                                                                        | Code: 181 Commercial solar energy credit carryover from Section B2, column (d) .....                                                                      | <b>2110</b>                     | <b>2120</b>                                            | <b>2130</b>                |
| 25                                                                                        | Adjusted AMT. Enter the balance from line 24, column (c) here<br>and on Form 540, line 34 .....                                                           |                                 | <b>2150</b>                                            |                            |

**2005**

# Alternative Minimum Tax and Credit Limitations — Nonresidents or Part-Year Residents

**P (540NR)**

Attach this schedule to Long Form 540NR.

Name(s) as shown on Long Form 540NR

Your social security number

**Part I Alternative Minimum Taxable Income (AMTI)** Important: See instructions for information regarding California/federal differences.

|           |                                                                                                                                                                                                                                                               |           |                 |  |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------------|--|
| <b>1</b>  | If you itemized deductions, go to line 2. If you did not itemize deductions, enter your standard deduction from Long Form 540NR, line 18, and go to line 6                                                                                                    | <b>1</b>  | <b>0010</b>     |  |
| <b>2</b>  | Medical and dental expense. Enter the smaller of Schedule A (Form 1040), line 4, or 2 1/2% of Form 1040, line 37                                                                                                                                              | <b>2</b>  | <b>0020</b>     |  |
| <b>3</b>  | Personal property taxes and real property taxes. See instructions                                                                                                                                                                                             | <b>3</b>  | <b>0030</b>     |  |
| <b>4</b>  | Certain interest on a home mortgage <b>not</b> used to buy, build, or improve your home. See instructions                                                                                                                                                     | <b>4</b>  | <b>0040</b>     |  |
| <b>5</b>  | Miscellaneous itemized deductions. See instructions                                                                                                                                                                                                           | <b>5</b>  | <b>0050</b>     |  |
| <b>6</b>  | Refund of personal property taxes and real property taxes. See instructions<br><b>Caution:</b> Do not include your state income tax refund on this line.                                                                                                      | <b>6</b>  | <b>( 0060 )</b> |  |
| <b>7</b>  | Investment interest expense adjustment. See instructions                                                                                                                                                                                                      | <b>7</b>  | <b>0070</b>     |  |
| <b>8</b>  | Post-1986 depreciation. See instructions                                                                                                                                                                                                                      | <b>8</b>  | <b>0080</b>     |  |
| <b>9</b>  | Adjusted gain or loss. See instructions                                                                                                                                                                                                                       | <b>9</b>  | <b>0090</b>     |  |
| <b>10</b> | Incentive stock options and California qualified stock options (CQSOs). See instructions                                                                                                                                                                      | <b>10</b> | <b>0100</b>     |  |
| <b>11</b> | Passive activities adjustment. See instructions                                                                                                                                                                                                               | <b>11</b> | <b>0110</b>     |  |
| <b>12</b> | Beneficiaries of estates and trusts. Enter the amount from Schedule K-1 (541), line 8                                                                                                                                                                         | <b>12</b> | <b>0120</b>     |  |
| <b>13</b> | Other. Enter the amount, if any, for each item, a through o, and enter the total on line 13. See instructions.                                                                                                                                                |           |                 |  |
|           | <b>a</b> Appreciated contribution carryover                                                                                                                                                                                                                   | <b>a</b>  | <b>0130</b>     |  |
|           | <b>b</b> Circulation expenditures                                                                                                                                                                                                                             | <b>b</b>  | <b>0140</b>     |  |
|           | <b>c</b> Depletion                                                                                                                                                                                                                                            | <b>c</b>  | <b>0150</b>     |  |
|           | <b>d</b> Depreciation (pre-1987)                                                                                                                                                                                                                              | <b>d</b>  | <b>0160</b>     |  |
|           | <b>e</b> Installment sales                                                                                                                                                                                                                                    | <b>e</b>  | <b>0170</b>     |  |
|           | <b>f</b> Intangible drilling costs                                                                                                                                                                                                                            | <b>f</b>  | <b>0180</b>     |  |
|           | <b>g</b> Long-term contracts                                                                                                                                                                                                                                  | <b>g</b>  | <b>0190</b>     |  |
|           | <b>h</b> Loss limitations                                                                                                                                                                                                                                     | <b>h</b>  | <b>0200</b>     |  |
|           | <b>i</b> Mining costs                                                                                                                                                                                                                                         | <b>i</b>  | <b>0210</b>     |  |
|           | <b>j</b> Patron's adjustment                                                                                                                                                                                                                                  | <b>j</b>  | <b>0215</b>     |  |
|           | <b>k</b> Pollution control facilities                                                                                                                                                                                                                         | <b>k</b>  | <b>0220</b>     |  |
|           | <b>l</b> Qualified small business stock                                                                                                                                                                                                                       | <b>l</b>  | <b>0225</b>     |  |
|           | <b>m</b> Research and experimental                                                                                                                                                                                                                            | <b>m</b>  | <b>0230</b>     |  |
|           | <b>n</b> Tax shelter farm activities                                                                                                                                                                                                                          | <b>n</b>  | <b>0240</b>     |  |
|           | <b>o</b> Related adjustments                                                                                                                                                                                                                                  | <b>o</b>  | <b>0250</b>     |  |
|           | Total of the amounts on line a through line o                                                                                                                                                                                                                 | <b>13</b> | <b>0260</b>     |  |
| <b>14</b> | Total Adjustments and Preferences. Combine line 1 through line 13                                                                                                                                                                                             | <b>14</b> | <b>0270</b>     |  |
| <b>15</b> | Enter taxable income from Long Form 540NR, line 19. See instructions                                                                                                                                                                                          | <b>15</b> | <b>0280</b>     |  |
| <b>16</b> | Net operating loss (NOL) deduction from Schedule CA (540NR), line 21d and line 21e, column B.<br>Enter as a positive amount                                                                                                                                   | <b>16</b> | <b>0290</b>     |  |
| <b>17</b> | AMTI exclusion. See instructions                                                                                                                                                                                                                              | <b>17</b> | <b>( 0295 )</b> |  |
| <b>18</b> | If your federal adjusted gross income (AGI) is less than the amount for your filing status (listed below), skip this line and go to line 19. If you itemized deductions and your federal AGI is more than the amount for your filing status, see instructions | <b>18</b> | <b>( 0300 )</b> |  |
|           | Single or married filing separately                                                                                                                                                                                                                           |           | \$143,839       |  |
|           | Married filing jointly or qualifying widow(er)                                                                                                                                                                                                                |           | \$287,682       |  |
|           | Head of household                                                                                                                                                                                                                                             |           | \$215,762       |  |
| <b>19</b> | Combine line 14 through line 18                                                                                                                                                                                                                               | <b>19</b> | <b>0310</b>     |  |
| <b>20</b> | Alternative minimum tax NOL deduction. See instructions                                                                                                                                                                                                       | <b>20</b> | <b>0320</b>     |  |
| <b>21</b> | <b>Alternative Minimum Taxable Income.</b> Subtract line 20 from line 19 (if married filing separately and line 21 is more than \$273,295, see instructions)                                                                                                  | <b>21</b> | <b>0330</b>     |  |

**Part II Alternative Minimum Tax (AMT)****22 Exemption Amount.** (If this schedule is for a child under age 14, see instructions.)**If your filing status is:****And line 21 is not over:****Enter on line 22:**

Single or head of household

\$198,366

\$52,898

Married filing jointly or qualifying widow(er)

264,488

70,531

Married filing separately

132,243

35,263

} **0340**<sup>22</sup>**0350**

If Part I, line 21 is more than the amount shown above for your filing status, see instructions.

**23** Subtract line 22 from Part I, line 21. If zero or less, enter -0- ..... **23****0360****24** Total Tentative Minimum Tax (TMT). Multiply line 23 by 7.0% (.07) ..... **24****0370****25** California adjusted gross income (AGI) from Schedule CA (540NR), line 45 ..... **25****0383****26** NOL adjustment, if any, included on Schedule CA (540NR), line 21, column E. Enter as a positive number ..... **26****0384****27** Alternative Minimum Tax Income (AMTI) exclusion. See instructions ..... **27****( 0385 )****28** Combine line 25 through line 27 ..... **28****0386****29 Adjustments and Preferences.** See instructions before completing.**a** Investment interest expense ..... **0387** **k** Intangible drilling costs ..... **0397****b** Post-1986 depreciation ..... **0388** **l** Long-term contracts ..... **0398****c** Adjusted gain or loss ..... **0389** **m** Loss limitations ..... **0399****d** Incentive stock options and QSOs ..... **0390** **n** Mining costs ..... **0400****e** Passive activities ..... **0391** **o** Patron's adjustment ..... **0401****f** Beneficiaries of estates & trusts ..... **0392** **p** Pollution control facilities ..... **0402****g** Circulation expenditures ..... **0393** **q** Qualified small business stock ..... **0403****h** Depletion ..... **0394** **r** Research and experimental ..... **0404****i** Depreciation (pre-1987) ..... **0395** **s** Tax shelter farm activities ..... **0405****j** Installment sales ..... **0396** **t** Related adjustments ..... **0406**Add line a through line t ..... **29****0407****30** Combine line 28 and line 29 ..... **30****0408****31** California Alternative Minimum Tax (AMT) net operating loss (NOL) deduction. See instructions ..... **31****0409****32 California AMT AGI.** Subtract line 31 from line 30. If you did not itemize deductions, enter the result here and on line 40 and skip line 33 through line 39. If you itemized deductions, enter the result here and continue to line 33 ..... **32****0410****33** Itemized deductions (*before federal AGI limitation and proration*). Enter the amount from Schedule CA (540NR), line 42 ... **33****0411****34 Itemized deductions included in Part I.****a** Medical and dental expense, enter amount from Part I, line 2. .... **a 0412****b** Personal property taxes and real property taxes, enter amount from Part I, line 3. .... **b 0413****c** Interest on home mortgage, enter amount from Part I, line 4. .... **c 0414****d** Miscellaneous itemized deductions, enter amount from Part I, line 5. .... **d 0415****e** Investment interest expense adjustment, enter amount from Part I, line 7. .... **e 0416**Combine line a through line e ..... **34****( 0417 )****35** Total AMT Itemized Deductions. Combine line 33 and line 34 ..... **35****0418****36** Total AMTI. Enter the amount from Part I, line 21 ..... **36****0419****37 Total AMT AGI.** Add line 35 and line 36 ..... **37****0420****38** AMT Itemized Deduction Percentage. Divide line 32 by line 37. Do not enter more than 1.0000 ..... **38****0421****39** Prorated AMT Itemized Deductions. Multiply line 35 by line 38 ..... **39****0422****40 California AMTI.** Subtract line 39 from line 32 ..... **40****0423****41** Total TMT. Enter the amount from line 24 ..... **41****0424****42** California AMT Rate. Divide line 41 by amount from Part I, line 21 ..... **42****0425****43** California TMT. Multiply line 40 by line 42 ..... **43****0426****44** Regular Tax. Enter the amount from Long Form 540NR, line 27 ..... **44****0427****45 Alternative Minimum Tax.** Subtract line 44 from line 43. If zero or less enter -0- here and on Long Form 540NR, line 43. Continue to Part III to figure your allowable credits. (If you have a carryover credit for solar energy or commercial solar energy, also enter the result on Side 3, Part III, Section C, line 22). If you make estimated tax payments for tax year 2006, enter amount from line 45 on the 2006 Form 540-ES, Estimated Tax Worksheet, line 16. .... **45****0428**

**Part III Credits that Reduce Tax** Note: Be sure to attach your credit forms to Long Form 540NR.

|   |                                                                     |   |             |  |
|---|---------------------------------------------------------------------|---|-------------|--|
| 1 | Enter the amount from Long Form 540NR, line 27 .....                | 1 | <b>0430</b> |  |
| 2 | Enter the tentative minimum tax from Side 2, Part II, line 43 ..... | 2 | <b>0440</b> |  |

|                                                                                                                                                             | (a)<br>Credit<br>amount | (b)<br>Credit used<br>this year | (c)<br>Tax balance that<br>may be offset<br>by credits | (d)<br>Credit<br>carryover |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|---------------------------------|--------------------------------------------------------|----------------------------|
| <b>Section A – Credits that reduce excess tax.</b>                                                                                                          |                         |                                 |                                                        |                            |
| 3 Subtract line 2 from line 1. If zero or less enter -0- and see instructions.<br>This is your excess tax which may be offset by credits .....              | 3                       |                                 | <b>0450</b>                                            |                            |
| <b>A1 Credits that reduce excess tax and have no carryover provisions.</b>                                                                                  |                         |                                 |                                                        |                            |
| 4 Code: 162 Prison inmate labor credit (FTB 3507) .....                                                                                                     | 4                       | <b>0590</b>                     | <b>0600</b>                                            | <b>0610</b>                |
| 5 Code: 169 Enterprise zone employee credit (FTB 3553) .....                                                                                                | 5                       | <b>0690</b>                     | <b>0700</b>                                            | <b>0702</b>                |
| <b>A2 Credits that reduce excess tax and have carryover provisions. See instructions.</b>                                                                   |                         |                                 |                                                        |                            |
| 6 Code: <b>*0720</b> Credit Name: <b>+0730</b> .....                                                                                                        | 6                       | <b>+0740</b>                    | <b>+0750</b>                                           | <b>+0760</b>               |
| 7 Code: <b>0780</b> Credit Name: <b>0790</b> .....                                                                                                          | 7                       | <b>0800</b>                     | <b>0810</b>                                            | <b>0820</b>                |
| 8 Code: <b>0840</b> Credit Name: <b>0850</b> .....                                                                                                          | 8                       | <b>0860</b>                     | <b>0870</b>                                            | <b>0880</b>                |
| 9 Code: <b>0900</b> Credit Name: <b>0910</b> .....                                                                                                          | 9                       | <b>0920</b>                     | <b>0930</b>                                            | <b>0940</b>                |
| 10 Code: 188 Credit for prior year alternative minimum tax .....                                                                                            | 10                      | <b>0960</b>                     | <b>0970</b>                                            | <b>0980</b>                |
| <b>Section B – Credits that may reduce tax below tentative minimum tax.</b>                                                                                 |                         |                                 |                                                        |                            |
| 11 If Part III, line 3 is zero, enter the amount from line 1. If line 3 is more than zero, enter the total of line 2 and the last entry in column (c) ..... | 11                      |                                 | <b>1600</b>                                            |                            |
| <b>B1 Credits that reduce net tax and have no carryover provisions.</b>                                                                                     |                         |                                 |                                                        |                            |
| 12 Code: 170 Credit for joint custody head of household<br>Credit from <b>1601</b> Credit <b>1603</b> X Percentage <b>1605</b> = 12                         | 12                      | <b>1605</b>                     | <b>1610</b>                                            | <b>1615</b>                |
| See line 31 instructions on 540NR Long Form.                                                                                                                |                         |                                 |                                                        |                            |
| 13 Code: 173 Credit for dependent parent<br>Credit from <b>1617</b> Credit <b>1619</b> X Percentage <b>1621</b> = 13                                        | 13                      | <b>1621</b>                     | <b>1625</b>                                            | <b>1631</b>                |
| See line 32 instructions on 540NR Long Form.                                                                                                                |                         |                                 |                                                        |                            |
| 14 Code: 163 Credit for senior head of household<br>Credit from <b>1632</b> Credit <b>1633</b> X Percentage <b>1635</b> = 14                                | 14                      | <b>1635</b>                     | <b>1641</b>                                            | <b>1645</b>                |
| See line 33 instructions on 540NR Long Form.                                                                                                                |                         |                                 |                                                        |                            |
| 15 Nonrefundable renter's credit .....                                                                                                                      | 15                      | <b>1661</b>                     | <b>1662</b>                                            | <b>1663</b>                |
| 16 Code 212: Teacher retention credit .....                                                                                                                 | 16                      | <b>S U S P E N D E D</b>        |                                                        |                            |
| <b>B2 Credits that reduce net tax and have carryover provisions. See instructions.</b>                                                                      |                         |                                 |                                                        |                            |
| 17 Code: <b>*1670</b> Credit Name: <b>+1680</b> .....                                                                                                       | 17                      | <b>+1690</b>                    | <b>+1700</b>                                           | <b>+1710</b>               |
| 18 Code: <b>1730</b> Credit Name: <b>1740</b> .....                                                                                                         | 18                      | <b>1750</b>                     | <b>1760</b>                                            | <b>1770</b>                |
| 19 Code: <b>1790</b> Credit Name: <b>1800</b> .....                                                                                                         | 19                      | <b>1810</b>                     | <b>1820</b>                                            | <b>1830</b>                |
| 20 Code: <b>1850</b> Credit Name: <b>1860</b> .....                                                                                                         | 20                      | <b>1870</b>                     | <b>1890</b>                                            | <b>1900</b>                |
| <b>B3 Other state tax credit</b>                                                                                                                            |                         |                                 |                                                        |                            |
| 21 Code: 187 Other state tax credit .....                                                                                                                   | 21                      | <b>2030</b>                     | <b>2040</b>                                            | <b>2050</b>                |
| <b>Section C – Credits that may reduce alternative minimum tax.</b>                                                                                         |                         |                                 |                                                        |                            |
| 22 Enter your alternative minimum tax from Side 2, Part II, line 45 .....                                                                                   | 22                      |                                 | <b>2060</b>                                            |                            |
| 23 Code: 180 Solar energy credit carryover from Section B2, column (d) .....                                                                                | 23                      | <b>2070</b>                     | <b>2080</b>                                            | <b>2090</b>                |
| 24 Code: 181 Commercial solar energy credit carryover from Section B2, column (d) .....                                                                     | 24                      | <b>2110</b>                     | <b>2120</b>                                            | <b>2130</b>                |
| 25 Adjusted AMT. Enter the balance from line 24, column (c) here and on Long Form 540NR, line 43 .....                                                      | 25                      |                                 | <b>2150</b>                                            |                            |



**2005 Apportionment and Allocation of Income****R**

Attach this schedule to your California tax return.

For calendar year 2005 or fiscal year beginning month \_\_\_\_\_ day \_\_\_\_\_ year 2005, and ending month \_\_\_\_\_ day \_\_\_\_\_ year 20 \_\_\_\_\_

Corporation name \_\_\_\_\_ California corporation number \_\_\_\_\_

Address \_\_\_\_\_ PMB no. \_\_\_\_\_

City \_\_\_\_\_ State (country) \_\_\_\_\_ ZIP Code \_\_\_\_\_

**Water's-Edge Filers Only: If controlled foreign corporations (CFCs) are included in the combined report, attach form FTB 2416, Retained Earnings of Controlled Foreign Corporations.****Be sure to complete Side 1 and all applicable schedules. See General Information for Schedule R.**

|                                                                                                                                                                                                                                                                                                                                    |   |            |             |   |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|------------|-------------|---|
| <b>1 a</b> Net income (loss) after state adjustments from Form 100 or Form 100W, Side 1, line 18; Form 100S, Side 1, line 15; Form 100X, line 4. Form 565 and Form 568 filers: Include the total of line 1 through line 7 from Schedule K (565 or 568) less the total of line 8 through line 12 from Schedule K (565 or 568) ..... | • | <b>1a</b>  | <b>0010</b> |   |
| <b>b</b> Water's-edge foreign investment interest offset from form FTB 2424, line 17 .....                                                                                                                                                                                                                                         | • | <b>1b</b>  | <b>0020</b> |   |
| <b>c</b> Total. Combine line 1a and line 1b .....                                                                                                                                                                                                                                                                                  | • | <b>1c</b>  | <b>0030</b> |   |
| <b>Nonbusiness Income (Loss) from all sources.</b> See General Information A for definitions and examples.                                                                                                                                                                                                                         |   |            |             |   |
| <b>2</b> Dividends included on line 1a and not deducted on Form 100, Side 1, line 11; Form 100W, Side 1, lines 11a/b; or Form 100S, Side 1, lines 9 and 10 .....                                                                                                                                                                   | • | <b>2</b>   | <b>0040</b> |   |
| <b>3</b> Interest. Attach schedule .....                                                                                                                                                                                                                                                                                           | • | <b>3</b>   | <b>0050</b> |   |
| <b>4</b> Net income (loss) from the rental of property from Schedule R-3, line 3, column (c) .....                                                                                                                                                                                                                                 | • | <b>4</b>   | <b>0060</b> |   |
| <b>5</b> Royalties. Attach schedule .....                                                                                                                                                                                                                                                                                          | • | <b>5</b>   | <b>0070</b> |   |
| <b>6</b> Gain (loss) from the sale of assets from Schedule R-4, line 2, column (e) .....                                                                                                                                                                                                                                           | • | <b>6</b>   | <b>0080</b> |   |
| <b>7</b> Gain (loss) from sale of a nonbusiness interest in a partnership or LLC. Attach schedule .....                                                                                                                                                                                                                            | • | <b>7</b>   | <b>0090</b> |   |
| <b>8</b> Miscellaneous nonbusiness income (loss). Attach schedule .....                                                                                                                                                                                                                                                            | • | <b>8</b>   | <b>0100</b> |   |
| <b>9</b> Total nonbusiness income (loss). Combine line 2 through line 8 .....                                                                                                                                                                                                                                                      | ○ | <b>9</b>   | <b>0110</b> |   |
| <b>Business Income (Loss) before apportionment</b> (subject to a separate apportionment formula)                                                                                                                                                                                                                                   |   |            |             |   |
| <b>10</b> Nonunitary partnership or LLC business income (loss) .....                                                                                                                                                                                                                                                               | • | <b>10</b>  | <b>0111</b> |   |
| <b>11</b> Income (loss) from a separate trade or business. Attach supplemental Schedule R .....                                                                                                                                                                                                                                    | • | <b>11</b>  | <b>0112</b> |   |
| <b>12</b> Income (loss) deferred from prior years, see instructions .....                                                                                                                                                                                                                                                          | • | <b>12</b>  | <b>0113</b> |   |
| <b>13</b> Capital gain (loss) netting subject to separate apportionment. See General Information M .....                                                                                                                                                                                                                           | • | <b>13</b>  | <b>0114</b> |   |
| <b>14</b> Total separately apportionable business income (loss). Combine line 10 through line 13 .....                                                                                                                                                                                                                             | • | <b>14</b>  | <b>0115</b> |   |
| <b>15</b> Total business income (loss) subject to apportionment for this trade or business, subtract the sum of line 9 and line 14 from line 1c .....                                                                                                                                                                              | • | <b>15</b>  | <b>0120</b> |   |
| <b>16</b> Interest offset from Schedule R-5, line 7 or line 16 (California domiciliaries only) .....                                                                                                                                                                                                                               | • | <b>16</b>  | <b>0130</b> |   |
| <b>17</b> Business income (loss) for this trade or business subject to apportionment. Combine line 15 and line 16 .....                                                                                                                                                                                                            | ○ | <b>17</b>  | <b>0140</b> |   |
| <b>18 a</b> Apportionment percentage from Schedule R-1, line 5 .....                                                                                                                                                                                                                                                               | ○ | <b>18a</b> | <b>0150</b> | % |
| <b>b</b> Business income (loss) apportioned to California. Multiply line 17 by line 18a .....                                                                                                                                                                                                                                      | ○ | <b>18b</b> | <b>0160</b> |   |
| <b>Nonbusiness Income (Loss) Allocable to California.</b> If no income (loss) is allocable to California, do not complete line 19 through line 26, enter -0- on line 27 and go to Side 2, line 28.                                                                                                                                 |   |            |             |   |
| <b>19</b> Dividends and interest income (if taxpayer's commercial domicile is in California):                                                                                                                                                                                                                                      |   |            |             |   |
| <b>a</b> Dividends included in line 2 above .....                                                                                                                                                                                                                                                                                  | • | <b>19a</b> | <b>0170</b> |   |
| <b>b</b> Interest included in line 3 above .....                                                                                                                                                                                                                                                                                   | • | <b>19b</b> | <b>0180</b> |   |
| <b>20</b> Net income (loss) from the rental of property within California from Schedule R-3, line 3, column (b) .....                                                                                                                                                                                                              | • | <b>20</b>  | <b>0190</b> |   |
| <b>21</b> Royalties. Attach schedule .....                                                                                                                                                                                                                                                                                         | • | <b>21</b>  | <b>0200</b> |   |
| <b>22</b> Gain (loss) from the sale of assets within California from Schedule R-4, line 2, total of column (b) and column (d). Combined reporting groups, see General Information M .....                                                                                                                                          | • | <b>22</b>  | <b>0210</b> |   |
| <b>23</b> Gain (loss) from sale of a nonbusiness interest in a partnership or LLC. Attach schedule .....                                                                                                                                                                                                                           | • | <b>23</b>  | <b>0220</b> |   |
| <b>24</b> Miscellaneous nonbusiness income (loss). Attach schedule .....                                                                                                                                                                                                                                                           | • | <b>24</b>  | <b>0230</b> |   |
| <b>25</b> Total nonbusiness income (loss) allocable to California. Combine line 19a through line 24 .....                                                                                                                                                                                                                          | ○ | <b>25</b>  | <b>0240</b> |   |
| <b>26</b> Interest offset from line 16 allocated to income included on line 19a and line 19b (California domiciliary only). See General Information J .....                                                                                                                                                                        | • | <b>26</b>  | <b>0250</b> |   |
| <b>27</b> Net nonbusiness income (loss) allocable to California. Subtract line 26 from line 25 .....                                                                                                                                                                                                                               | • | <b>27</b>  | <b>0255</b> |   |

**California business income (loss)** subject to a separate apportionment formula.

|                                                                                                                                                                                |           |             |  |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-------------|--|--|
| <b>28</b> California business income (loss) from a nonunitary partnership or LLC .....                                                                                         | <b>28</b> | <b>0257</b> |  |  |
| <b>29</b> California income (loss) from a separate trade or business. Attach supplemental schedule R. ....                                                                     | <b>29</b> | <b>0260</b> |  |  |
| <b>30</b> California income (loss) deferred from prior years, see instructions .....                                                                                           | <b>30</b> | <b>0265</b> |  |  |
| <b>31</b> Total business income (loss) separately apportioned to California. Combine line 28 through line 30 .....                                                             | <b>31</b> | <b>0275</b> |  |  |
| <b>Net income (loss) for California purpose</b>                                                                                                                                |           |             |  |  |
| <b>32</b> Post-apportioned and allocated amounts from capital gain (loss) netting (combined reporting groups). See General Information M .....                                 | <b>32</b> | <b>0277</b> |  |  |
| <b>33</b> Net income (loss) for California purposes before contributions adjustment. Combine line 18b, 27, 31, and 32 .....                                                    | <b>33</b> | <b>0280</b> |  |  |
| <b>34</b> Contributions adjustment from Schedule R-6, line 15 .....                                                                                                            | <b>34</b> | <b>0290</b> |  |  |
| <b>35</b> Net income (loss) for California purposes. Combine line 33 and line 34. Enter here and on Form 100 or Form 100W, Side 1, line 19 or Form 100S, Side 1, line 16 ..... | <b>35</b> | <b>0300</b> |  |  |

**Schedule R-1 Apportionment Formula**

The following information must be submitted by all corporations engaged in a trade or business activity conducted within and outside California, regardless of the apportionment method used.

|                                                                                                                                                                                                                                                            | (a)<br>Total within and outside California | (b)<br>Total within California | (c)<br>Percent within California (b) ÷ (a) |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|--------------------------------|--------------------------------------------|
| <b>1 Property:</b> Use the average yearly value of owned real and tangible personal property used in the business at original cost. See General Information E. Exclude property not connected with the business and the value of construction in progress. |                                            |                                |                                            |
| Inventory .....                                                                                                                                                                                                                                            | <b>0310</b>                                | <b>0320</b>                    |                                            |
| Buildings .....                                                                                                                                                                                                                                            | <b>0330</b>                                | <b>0340</b>                    |                                            |
| Machinery and equipment (including delivery equipment) .....                                                                                                                                                                                               | <b>0350</b>                                | <b>0360</b>                    |                                            |
| Furniture and fixtures .....                                                                                                                                                                                                                               | <b>0370</b>                                | <b>0380</b>                    |                                            |
| Land .....                                                                                                                                                                                                                                                 | <b>0390</b>                                | <b>0400</b>                    |                                            |
| Other tangible assets. Attach schedule .....                                                                                                                                                                                                               | <b>0410 @0415</b>                          | <b>0420 @0425</b>              |                                            |
| Rented property used in the business. See General Information E ..                                                                                                                                                                                         | <b>0430</b>                                | <b>0440</b>                    |                                            |
| <b>Total property</b> .....                                                                                                                                                                                                                                | <b>0450</b>                                | <b>0460</b>                    | <b>0470 %</b>                              |
| <b>2 Payroll:</b> Use employee wages, salaries, commissions, and other compensation related to business income. See General Information F.                                                                                                                 |                                            |                                |                                            |
| <b>Total payroll</b> .....                                                                                                                                                                                                                                 | <b>0480</b>                                | <b>0490</b>                    | <b>0500 %</b>                              |
| <b>3 Sales:</b> Use gross receipts, less returns, and allowances .....                                                                                                                                                                                     | <b>0510</b>                                |                                |                                            |
| <b>a</b> Sales delivered or shipped to California purchasers. See General Information G.                                                                                                                                                                   |                                            |                                |                                            |
| (i) Shipped from outside California .....                                                                                                                                                                                                                  |                                            | <b>0520</b>                    |                                            |
| (ii) Shipped from within California .....                                                                                                                                                                                                                  |                                            | <b>0530</b>                    |                                            |
| <b>b</b> Sales shipped from California to:                                                                                                                                                                                                                 |                                            |                                |                                            |
| (i) The United States Government .....                                                                                                                                                                                                                     |                                            | <b>0540</b>                    |                                            |
| (ii) Purchasers in a state where the taxpayer is not taxable. See General Information G .....                                                                                                                                                              |                                            | <b>0550</b>                    |                                            |
| <b>c</b> Other gross receipts (rents, royalties, interest, etc.) .....                                                                                                                                                                                     | <b>0560</b>                                | <b>0570</b>                    |                                            |
| <b>Total sales</b> .....                                                                                                                                                                                                                                   | <b>0580</b>                                | <b>0590</b>                    |                                            |
| Divide Sales column (b) by Sales column (a) and multiply by 2 (except for qualified business activities). See General Information G                                                                                                                        |                                            |                                | <b>0600 %</b>                              |
| <b>4</b> Total percent. Add the percentages in column (c). See General Information H .....                                                                                                                                                                 |                                            |                                | <b>0610</b>                                |
| <b>5</b> Apportionment percentage. Divide line 4 by 4 (qualified business activities divide by 3, see General Information G) and enter here and on Schedule R, Side 1, line 18a. See General Information H                                                 |                                            |                                | <b>0620 %</b>                              |

**Schedule R-2 Sales and General Questionnaire.** Attach additional sheets if necessary.

- 1 Describe briefly the nature and location(s) of your California business activities: **0630**
- 2 State the exact title and principal business activity of all joint ventures, partnerships, or LLCs in which the corporation has an interest: **0640**
- 3 Does the California sales figure on Schedule R-1 (or a comparable schedule in a combined report) include all sales shipped from California where the purchaser is the U.S. Government? ☐ Yes ☐ No If no, explain. **0650 0660 0670**
- 4 Does the California sales figure on Schedule R-1 (or a comparable schedule in a combined report) include all sales shipped from California to states in which the taxpayer is not subject to tax? See General Information G. ☐ Yes ☐ No If no, explain. **0680 0690 0700**
- 5 Are the nonbusiness items reported on Schedule R, Side 1, line 2 through line 8, and the apportionment factor items reported on Schedule R-1 treated consistently on all state tax returns filed by the taxpayer? ☐ Yes ☐ No If no, explain. **0710 0720 0730**
- 6 Has this corporation or any member of its combined unitary group changed the way income is apportioned or allocated to California from prior year tax returns? See General Information I. ☐ Yes ☐ No If yes, explain. **0740 0750 0760**
- 7 Does the California sales figure on Schedule R-1 (or comparable schedule in a combined report) include all sales shipped to California destinations? ☐ Yes ☐ No If no, indicate the name of the selling member and the nature of the sales activity believed to be immune. **0770 0780 0790**
- 8 Does the California sales figure on Schedule R-1 (or comparable schedule in a combined report) include all sales delivered to customers outside California which have an ultimate destination in California? ☐ Yes ☐ No If no, explain. **0800 0810 0820**

**Schedule R-3 Net Income (Loss) From the Rental of Nonbusiness Property**

|                                                                                                                                                         | (a)<br>Total outside California | (b)<br>Total within California | (c)<br>Total outside and within California (a) + (b) |
|---------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|--------------------------------|------------------------------------------------------|
| 1 Income from rents .....                                                                                                                               |                                 |                                |                                                      |
| 2 Rental deductions .....                                                                                                                               |                                 |                                |                                                      |
| 3 Net income (loss) from rents. Subtract line 2 from line 1. Enter here and enter column (c) on Side 1, line 4; enter column (b) on Side 1, line 20 ... |                                 |                                |                                                      |

**Schedule R-4 Gain (Loss) From the Sale of Nonbusiness Assets**

California sales of nonbusiness assets include transactions involving: (1) real property located in California; (2) tangible personal property, if it had a situs in California at the time of sale, or if the corporation is commercially domiciled in California and not taxable in the state where the property had a situs at the time of sale; and (3) intangible personal property if the corporation's commercial domicile is in California or the income is otherwise allocable to California.

| 1 Description of property sold | Real estate and other tangible assets      |                                           | Intangible assets                          |                                           | Total                                 |
|--------------------------------|--------------------------------------------|-------------------------------------------|--------------------------------------------|-------------------------------------------|---------------------------------------|
|                                | (a)<br>Gain (loss) from outside California | (b)<br>Gain (loss) from within California | (c)<br>Gain (loss) from outside California | (d)<br>Gain (loss) from within California | (e)<br>Gain (loss)<br>(a)+(b)+(c)+(d) |
|                                |                                            |                                           |                                            |                                           |                                       |
|                                |                                            |                                           |                                            |                                           |                                       |
| 2 Total gain (loss) .....      |                                            |                                           |                                            |                                           |                                       |

Enter total gain (loss) line 2, column (e) on Side 1, line 6 and enter total of line 2, column (b) and (d) on Side 1, line 22



**2005 Other State Tax Credit****S**

Attach to Form 540, Long Form 540NR, or Form 541.

Your social security number

Name(s) as shown on your California tax return

FEIN

**Part I Double-Taxed Income** (Read Specific Line Instructions for Part I before completing this part.)

| (a) Income item(s) description | (b) Double-taxed income taxable by California | (c) Double-taxed income taxable by other state |
|--------------------------------|-----------------------------------------------|------------------------------------------------|
| *0010                          | \$ +0020                                      | \$ +0030                                       |
| 0040                           | 0050                                          | 0060                                           |
| 0070                           | 0080                                          | 0090                                           |
| 1 Total double-taxed income    | \$ 0100                                       | \$ 0110                                        |

**Part II Figure Your Other State Tax Credit** (Read Specific Line Instructions for Part II before completing this part.)

|                                                                                                          |         |   |
|----------------------------------------------------------------------------------------------------------|---------|---|
| 2 California tax liability. See instructions                                                             | 2 0120  |   |
| 3 Double-taxed income taxable by California. Enter the amount from Part I, line 1, column (b)            | 3 0130  |   |
| 4 California adjusted gross income. See instructions                                                     | 4 0140  |   |
| 5 Divide line 3 by line 4 (100% maximum)                                                                 | 5 0150  | % |
| 6 Multiply line 2 by the percentage on line 5                                                            | 6 0160  |   |
| 7 Income tax liability paid to name of other state (use states abbreviation) 0170                        | 7 0180  |   |
| See instructions                                                                                         | 8 0190  |   |
| 8 Double-taxed income taxable by other state. Enter the amount from Part I, line 1, column (c)           | 9 0200  |   |
| 9 Adjusted gross income taxable by other state. See instructions                                         | 10 0210 | % |
| 10 Divide line 8 by line 9 (100% maximum)                                                                | 11 0220 |   |
| 11 Multiply line 7 by the percentage on line 10                                                          | 12 0230 |   |
| 12 Other state tax credit. Enter the smaller of line 6 or line 11. Use Credit Code 187. See instructions |         |   |

**General Information**

Taxpayers may qualify for a credit for income taxes paid to another state when the same income that is taxed by the other state is also taxed by California. Effective for all open tax years, other state income taxes which are paid to the other state do not necessarily have to be in the same year, as long as the taxes relate to the same transaction. For further information, see Cal. Code Regs., tit. 18 section 18001-1(c).

You must attach this schedule and a copy of your return(s) filed with the other state(s) to your California return. Partners of partnerships, members of limited liability companies (LLCs) classified as partnerships for tax purposes, and shareholders of S corporations, see section G.

**Note:** If you e-file, you **do not** need to submit returns filed with other states with your California return. Retain a copy of other state tax returns, along with a copy of this form for your records.

**A Purpose**

If you are an individual filing a California personal income tax return or an estate or trust filing a California fiduciary income tax return, use this form to claim a credit against California tax for net income taxes imposed by and paid to another state or U.S. possession.

Residents of California may claim a credit only if the income taxed by the other state has a source within the other state under California law. **No credit is allowed** if the other state allows California residents a credit for net income taxes paid to California.

Nonresidents of California may claim a credit only for net income taxes imposed by and paid to their states of residence and only if such states do not allow their residents a credit for net income taxes paid to California.

**Important:** See sections C and D for a complete list of states and U.S. possessions for which the other state tax credit is allowed. See section H for a description of the source of various types of income.

Beneficiaries of estates or trusts, partners of partnerships, members of LLCs classified as partnerships, and shareholders of S corporations that paid a net income tax to another state on income that must be reported to California may also claim the other state tax credit. See sections F and G for details.

**B Application of the Credit**

Credit is allowed for net income taxes paid to another state (not including any tax comparable to California's alternative minimum tax) on income that is also subject to California tax. The credit is applied against California net tax, less other credits. The credit cannot be applied against California alternative minimum tax.

When a joint return is filed in California, the entire amount of tax paid to the other state may be used in figuring the credit, regardless of which spouse paid the other state tax or whether a joint or separate return is filed in the other state.

When a joint return is filed in the other state and separate California returns are filed, the credit is allowed in proportion to the income reported on each California return.

If, after paying tax to the other state, you get a refund or credit due to an amended return, computation error, audit, etc., you must report the refund or credit immediately to the Franchise Tax Board (FTB). Prepare a revised Schedule S and attach it to:

- Form 540X, Amended Individual Income Tax Return, if you filed Form 540 or Long Form 540NR; or
- Form 541, California Fiduciary Income Tax Return, if you filed Form 541. Check "Amended return" box below fiduciary address area on Side 1.

**C California Residents**

California resident individuals or estates and trusts that derived income from sources within any of the following states or U.S. possessions and paid a net income tax to that state or U.S. possession on income that is also taxed by California may claim the other state tax credit:

Alabama, American Samoa, Arkansas, Colorado, Connecticut, Delaware, Georgia, Hawaii, Idaho, Illinois, Iowa, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, Montana, Nebraska, New Hampshire (business profits tax), New Jersey, New Mexico, New York, North Carolina, North Dakota, Ohio, Oklahoma, Pennsylvania, Puerto Rico, Rhode Island, South Carolina, Utah, Vermont, Virginia (dual residents\*), Virgin Islands, West Virginia, Wisconsin, and the District of Columbia (unincorporated business tax and income tax, the latter for dual residents only).

California residents who are included in a nonresident composite partnership or S corporation return filed with the states listed above as well as Arizona, Indiana, Oregon, or Virginia may also claim a credit for their share of income taxes paid to these states, unless any of these states allow a credit for taxes paid to California on the composite return. California residents who are shareholders in a Texas S corporation may claim the other state tax credit for the tax paid by the Texas S corporation on its net taxable earned surplus. The corporation must be

# Nonresident Withholding Tax Statement

**592-B**

Attach to Form 592 for each recipient.

**Copy A** FOR FRANCHISE  
TAX BOARD

**Part I Recipient**

|                                            |                        |                                                                                            |
|--------------------------------------------|------------------------|--------------------------------------------------------------------------------------------|
| Recipient's name<br><b>0030</b>            |                        | <input type="checkbox"/> SSN<br><b>0010</b>                                                |
| Address (number and street)<br><b>0040</b> | PMB no.<br><b>0050</b> | <input type="checkbox"/> FEIN <input type="checkbox"/> California corp. no.<br><b>0020</b> |
| City<br><b>0060</b>                        | State                  | ZIP Code Country                                                                           |

**Part II Withholding agent**

|                                                                                             |                        |                                                                                                 |
|---------------------------------------------------------------------------------------------|------------------------|-------------------------------------------------------------------------------------------------|
| Withholding agent's (payer's/partnership's/limited liability company's) name<br><b>0090</b> |                        | <input type="checkbox"/> SSN<br><b>0070</b>                                                     |
| Address (number and street)<br><b>0100</b>                                                  | PMB no.<br><b>0110</b> | <input type="checkbox"/> FEIN <input type="checkbox"/> California corp. no.<br><b>0080 0085</b> |
| City<br><b>0120</b>                                                                         | State ZIP Code         | Daytime telephone number<br>( ) <b>0130</b>                                                     |

**Part III Type of income subject to withholding.** Check the applicable box(es).

|                                                                           |                                                            |                                                              |                                                             |                                                                                                      |                                                                                                     |                                               |                           |
|---------------------------------------------------------------------------|------------------------------------------------------------|--------------------------------------------------------------|-------------------------------------------------------------|------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|-----------------------------------------------|---------------------------|
| <input type="checkbox"/> <b>0210</b><br>Payment to Independent Contractor | <input type="checkbox"/> <b>0220</b><br>Rents or Royalties | <input type="checkbox"/> <b>0230</b><br>Estate Distributions | <input type="checkbox"/> <b>0240</b><br>Trust Distributions | <input type="checkbox"/> <b>0250</b><br>Allocations to Foreign (non-U.S.) Nonresident Partner/Member | <input type="checkbox"/> <b>0260</b><br>Distributions to Domestic (U.S.) Nonresident Partner/Member | <input type="checkbox"/> <b>0265</b><br>Other | <b>0270</b><br>(describe) |
|---------------------------------------------------------------------------|------------------------------------------------------------|--------------------------------------------------------------|-------------------------------------------------------------|------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|-----------------------------------------------|---------------------------|

**Part IV Tax Withheld**

|                                             |   |             |  |
|---------------------------------------------|---|-------------|--|
| 1 Total amount subject to withholding ..... | 1 | <b>0280</b> |  |
| 2 Total California tax withheld .....       | 2 | <b>0290</b> |  |

## Withholding Agent Instructions

### General Information

#### Purpose

Use Form 592-B, Nonresident Withholding Tax Statement, to show the amount of income subject to withholding and tax withheld for nonresidents for the year. File a separate Form 592-B for each nonresident. Pass-through entities which were withheld upon by another entity should use Form 592-B to flow the withholding through to their partners, members, S corporation shareholders, or beneficiaries whether they are residents or nonresidents of California.

**Note:** Use Form 592-A, Nonresident Withholding Remittance Statement, to remit withholding payments during the year. Use Form 592, Nonresident Withholding Annual Return, to report the total withholding for the year and as a transmittal form for Forms 592-B.

#### Common Errors / Helpful Hints

- Tax ID numbers must be obtained from all payees.
- All fields must be completed.
- File Forms 592-B timely to avoid penalties.
- Examples of how to complete Form 592-B under various situations are provided on the Franchise Tax Board Website at [www.ftb.ca.gov](http://www.ftb.ca.gov). Look for "Withholding" and "Nonresidents".

#### Who Must File

Any person who has withheld on payments to nonresidents or is a pass-through entity that was withheld upon and must flow through the withholding credit must file Forms 592-B (with Form 592, Nonresident Withholding Annual Return) with the Franchise Tax Board (FTB) and give two copies of Form 592-B to the persons or entities withheld upon.

**Note:** Withholding agents who withhold based on Form 594, Notice to Withhold Tax at Source, should not include that withholding on Form 592-B.

#### When and Where to File

File Copy A of this form together with Form 592, Nonresident Withholding Annual Return, with the FTB on or before January 31 following the close of the calendar year unless you are withholding on foreign (non-U.S.) partners. For withholding on foreign partners, file Forms 592-B with Form 592, Side 2 on or before the 15th day of the 4th month following the close of the partnership's tax year. (If all the partners in this partnership are foreign, Forms 592-B and Form 592 must be filed on or before the 15th day of the 6th month after the close of the partnership's tax year.)

Attach Copy A of Form 592-B to the back of Form 592 and mail with payment to:

FRANCHISE TAX BOARD  
PO BOX 942867  
SACRAMENTO CA 94267-0651

If you are filing Form(s) 592-B by magnetic media, see Instructions for Form 592, Magnetic Media Requirements, for instructions on mailing the disk or CD to FTB.

Distribute the other copies of Form 592-B as follows:

- **Copies B & C** – Send to the recipient (vendor/payee) by the same date that Copy A is due to the FTB.
- **Copy D** – Retained by withholding agent.

#### Penalties

The withholding agent must furnish complete and correct copies of Forms 592-B to the FTB and to the recipient (vendor/payee) by the due date.

If the withholding agent fails to provide complete, correct, and timely Forms 592-B to the FTB for all nonresident withholding other than foreign partner withholding, the penalty per Form 592-B is:

- \$15 if filed within 30 days after the due date.
- \$30 if filed by August 1.
- \$50 if filed after August 1 or a correct form is not filed.

**2005 Real Estate Withholding Tax Statement****593-B**

This is important **tax information** and is being furnished to the Franchise Tax Board.  
File this form with your California tax return.

**Copy B FOR SELLER OR TRANSFEROR**

**Withholding Agent** (Payer/Sender) Check one: ☐ Escrow/Title Company ☐ Accommodator/Intermediary ☐ Buyer

Name, Mailing Address, City, State, and ZIP Code

**0050****0060****0080**

Private Mailbox No.

**0070**☐ FEIN☐ California Corporation Number**0015 0020 0025**

Social Security Number (SSN)

**- 0010****Seller or Transferor** (Complete one 593-B for each seller, unless husband and wife)

Name, Mailing Address, City, State, and ZIP Code

**0115****0120****0140**

Private Mailbox No.

**0130**

Social Security Number (SSN)

**- 0090**

Spouse's SSN (if jointly owned)

**- 0095**☐ FEIN ☐ California Corporation Number**0100 0105 0110****Escrow or Exchange Information**

|                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                        |                                                                                                 |                                         |
|-------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|-----------------------------------------|
| 1 Escrow or Exchange Number<br><b>0150</b>                                                                        | 2 Date of Transfer, Exchange Completion, Exchange Failure, or Installment Payment<br><b>0160</b>                                                                                                                                                                                                                                                       | 3 Total Sales Price<br>\$ <b>0170</b>                                                           | 4 Ownership Percentage<br><b>0180</b> % |
| 5 Address (or parcel number and county) of the California real property transferred<br><b>0190</b><br><b>0195</b> | 6 Amount Subject to Withholding<br>\$ <b>0200</b><br>Check One:<br><input type="checkbox"/> Total Sales Price x Ownership %<br><input type="checkbox"/> Installment Payment<br><input type="checkbox"/> Boot<br><input type="checkbox"/> Failed Exchange (Total Sales Price x Ownership %)<br><b>0210</b><br><b>0215</b><br><b>0220</b><br><b>0225</b> | 7 Amount Withheld From This Seller<br>\$ <b>0230</b><br>(.0333 x Amount Subject to Withholding) |                                         |

Preparer: Name and Title (please type or print)

**0250**

Telephone Number

( ) **0260**

For Privacy Act Notice, get form FTB 1131 (Individuals only)

593B04103

Form 593-B C2 2004

----- Seller: DETACH HERE -----

**Instructions for Seller**

This withholding of tax does not relieve you from the requirement to file a California tax return and report the sale within three months and fifteen days (two months and fifteen days for a corporation) after the close of your taxable year.

You may be assessed penalties if:

- You do not file a tax return.
- You file your tax return late.
- The amount of withholding does not satisfy your tax liability.

**How to Claim the Withholding**

To claim the withholding credit, enter the amount in **Box 7** on the line for real estate or nonresident withholding on your tax return.

**You must attach the top portion of Form 593-B, Copy B to the lower front of your California tax return.**

**Note:** S corporations, estates, or trusts may need to flow the withholding through to shareholders or beneficiaries instead of claiming it on the tax return. For further instructions, get Form 592, Nonresident Withholding Annual Return, and Form 592-B, Nonresident Withholding Tax Statement.

**Note:** If withholding was done for a failed exchange or on boot in the year following the year

the property was sold, the withholding is shown as a credit for the tax year the withholding occurred since you qualify for installment sale reporting. If you elect to report the gain in the year the property was sold, instead of in the year you received the payment, contact the Franchise Tax Board at (888) 792-4900 prior to filing your California tax return for instructions to have the credit transferred to the prior year.

**Additional Information**

For additional information or to speak to a representative regarding this form, call the Withholding Services and Compliance Section's automated telephone service at: (888) 792-4900 (toll-free) or (916) 845-4900.

OR Write to:

WITHHOLDING SERVICES AND  
COMPLIANCE SECTION  
FRANCHISE TAX BOARD  
PO BOX 942867  
SACRAMENTO CA 94267-0651

For information on requirements to file a California tax return or to get forms call:

From within the United States . . . (800) 852-5711  
From outside the United States . . . (916) 845-6500  
(not toll-free)

OR Write to:

TAX FORMS REQUEST SECTION  
FRANCHISE TAX BOARD  
PO BOX 307  
RANCHO CORDOVA CA 95741-0307

You can view, download, and print California tax forms and publications from our Website [www.ftb.ca.gov](http://www.ftb.ca.gov).

**Assistance for Persons with Disabilities**

We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments please call:

TTY/TDD . . . . . (800) 822-6268

**Asistencia Telefonica y en el Internet**

Dentro de los Estados Unidos,  
llame al . . . . . (800) 852-5711

Fuera de los Estados Unidos,  
llame al . . . . . (916) 845-6500  
(cargos aplican)

Sitio en el Internet: [www.ftb.ca.gov](http://www.ftb.ca.gov)**Asistencia para Personas Discapacitadas**

Nosotros estamos en conformidad con el Acta de Americanos Discapacitados. Personas con problemas auditivos pueden llamar al TTY/TDD (800) 822-6268.

YEAR

CALIFORNIA  
FORM

20\_\_\_\_

## Notice to Withhold Tax at Source

594

|              |                             |        |                                    |
|--------------|-----------------------------|--------|------------------------------------|
| Notice Date: | Notice Confirmation Number: | Copy B | FILE WITH CALIFORNIA<br>TAX RETURN |
|--------------|-----------------------------|--------|------------------------------------|

## PART I

|                                                                                         |                   |
|-----------------------------------------------------------------------------------------|-------------------|
| Withholding agent's social security number                                              |                   |
| 0010                                                                                    |                   |
| Withholding agent's <input type="checkbox"/> CA corp. no. <input type="checkbox"/> FEIN |                   |
| 0020                                                                                    |                   |
| Signature (withholding agent representative)                                            |                   |
| Printed Name (withholding agent rep.)                                                   |                   |
| 0030                                                                                    |                   |
| Date                                                                                    | Telephone Number  |
| 0040                                                                                    | ( ) 0050          |
| Performance Dates:                                                                      | Withholding Rate: |
| *0060 0062 0064 0066                                                                    | 0070              |
| Gross Amount Paid (before withholding):                                                 |                   |
| \$ 0080                                                                                 |                   |
| Venue:                                                                                  | Payment Due Date: |
| *0090                                                                                   | 0100              |
| Amount Withheld:                                                                        |                   |
| \$ 0110                                                                                 |                   |

## PART II

|                                                            |                                                                                         |
|------------------------------------------------------------|-----------------------------------------------------------------------------------------|
| Performing Entity:                                         | Performing Entity's social security number:                                             |
| Name that will be shown on Performing Entity's tax return: | 0130                                                                                    |
| Address:                                                   | Performing Entity's <input type="checkbox"/> CA corp. no. <input type="checkbox"/> FEIN |
| 0140 0150                                                  | 0160                                                                                    |

## Withholding Agent Instructions

California law requires you to do all of the following (see Revenue and Taxation Code Sections 18662 and 18668):

1. Withhold at the rate shown above from the gross payments made to the performing entity, or to the performing entity's representative on behalf of the performing entity. If the gross payments do not exceed \$1,500, please call the Withholding Services and Compliance Section, Entertainment Program at (916) 845-6262 prior to the performance date.
2. Please verify the information printed in **Part I** of this notice. To make any corrections, line through the incorrect data and write the correct information above it.
3. Complete the remainder of **Part I** and distribute the copies as follows:

**Copy A** - Return Copy A with payment of tax withheld to:

FRANCHISE TAX BOARD  
PO BOX 942867  
SACRAMENTO CA 94267-0651

**Copies B & C** - Give to the performing entity.

**Copy D** - Retain for your files.

Mail the payment by the 20th of the month following the last date of the performance.

YOU ARE NOT LIABLE to the performing entity, or the performing entity's representative, for any amounts that you must withhold and pay to the Franchise Tax Board.

See **Side 2** for Performing Entity Instructions and other information.

Withholding Services and Compliance Section  
(916) 845-6262

**2005****Employer Child Care Program/  
Contribution Credit****3501**

Attach to your California tax return.

Social security no., Corporation number, or FEIN

**0010**

Name(s) as shown on your California tax return

Secretary of State (SOS) file number

**Part I Employer Child Care Program Credit.** Read the instructions before completing this part.**Section A****1** Number of children the child care facility(ies) will legally accommodate (no minimum number required) ..... **1** **0020****Section B — Credit Computation**

|                                                                                                                                                                                                                                                                                                                                               |           |              |  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------------|--|
| <b>2</b> Enter the amount of costs paid or incurred for startup expenses of establishing a child care program or constructing a child care facility in California to be used primarily by the children of either your employees or your tenants' employees, or both. See General Information, Part I, C, Definition of Startup Expenses ..... | <b>2</b>  | <b>0030</b>  |  |
| <b>3</b> Enter the amount of costs paid or incurred this year for contributions to California child care information and referral services. See General Information, Part I, B, Qualifications .....                                                                                                                                          | <b>3</b>  | <b>0040</b>  |  |
| <b>4</b> Add line 2 and line 3 .....                                                                                                                                                                                                                                                                                                          | <b>4</b>  | <b>0050</b>  |  |
| <b>5</b> Multiply line 4 by 30% (.30) .....                                                                                                                                                                                                                                                                                                   | <b>5</b>  | <b>0060</b>  |  |
| <b>6</b> Pass-through credit(s) from Schedule(s) K-1 (100S, 541, 565, or 568) .....                                                                                                                                                                                                                                                           | <b>6</b>  | <b>0070</b>  |  |
| <b>7</b> Add line 5 and line 6. Do not enter more than \$50,000 (any amount in excess of \$50,000 may not be claimed or carried over). <b>S corporations:</b> Go to line 8.<br><b>All others:</b> Skip line 8 and go to line 9 .....                                                                                                          | <b>7</b>  | <b>0080</b>  |  |
| <b>8</b> S corporations: Enter 1/3 of the amount on line 7. Do not enter more than \$16,667 .....                                                                                                                                                                                                                                             | <b>8</b>  | <b>-----</b> |  |
| <b>9</b> Credit carryover from prior year .....                                                                                                                                                                                                                                                                                               | <b>9</b>  | <b>0090</b>  |  |
| <b>10</b> Tentative Credit. <b>S corporations:</b> Add line 8 and line 9.<br><b>All others:</b> Add line 7 and line 9 .....                                                                                                                                                                                                                   | <b>10</b> | <b>0100</b>  |  |
| <b>11</b> Total available credit. Enter the smaller of the amount on line 10 or \$50,000 (any excess can be carried over) .....                                                                                                                                                                                                               | <b>11</b> | <b>0110</b>  |  |
| <b>12</b> Enter amount of credit claimed (may be limited) on the current year tax return.<br>See General Information, Part I, D, Limitations .....                                                                                                                                                                                            | <b>12</b> | <b>0120</b>  |  |
| <b>13</b> Subtract line 12 from line 11 .....                                                                                                                                                                                                                                                                                                 | <b>13</b> | <b>0130</b>  |  |
| <b>14</b> Excess available credit. Subtract line 11 from line 10. If less than zero, enter -0- .....                                                                                                                                                                                                                                          | <b>14</b> | <b>0140</b>  |  |
| <b>15</b> Credit carryover available for future years. Add line 13 and line 14 .....                                                                                                                                                                                                                                                          | <b>15</b> | <b>0150</b>  |  |

**Section C — Credit Recapture** (for the Employer Child Care Program Credit). See General Information, Part I, E, Recapture

| (a)<br>Total credit claimed for all years | (b)<br>Proration percentage: (60 months less number of months facility operated) ÷ 60 months | (c)<br>Credit recapture amount,<br>column (a) x column (b) |
|-------------------------------------------|----------------------------------------------------------------------------------------------|------------------------------------------------------------|
| <b>16</b> <b>0160</b>                     | <b>0170</b>                                                                                  | <b>0180</b>                                                |

Include the amount on line 16, column (c), in the total on: Form 540, line 36; Long Form 540NR, line 45; Form 541, line 33; Form 100, Schedule J, line 5; Form 100S, Schedule J, line 5; Form 100W, Schedule J, line 5; Form 109, Schedule K, line 4; Form 565, Schedule K, line 22; or Form 568, Schedule K, line 22. In the space to the left of the line, write "FTB 3501" and the amount of credit recaptured.

**Part II Employer Child Care Contribution Credit.** Read the instructions before completing this part.

| (a)<br>Name of employee's dependent                                                                                             | (b)<br>Contribution amount     | (c)<br>30% of column (b), but not more than \$360 | (d)<br>Number of weeks of care ÷ 42, but not more than 100% | (e)<br>Credit amount,<br>column (c) x column (d) |
|---------------------------------------------------------------------------------------------------------------------------------|--------------------------------|---------------------------------------------------|-------------------------------------------------------------|--------------------------------------------------|
| <b>1</b> <b>*0190</b><br><b>0240</b>                                                                                            | \$ <b>+0200</b><br><b>0250</b> | \$ <b>+0210</b><br><b>0260</b>                    | <b>+0220</b><br><b>0270</b> %                               | \$ <b>+0230</b><br><b>0280</b>                   |
| <b>2</b> Pass-through credit(s) from Schedule(s) K-1 (100S, 541, 565, or 568) .....                                             |                                |                                                   | <b>2</b>                                                    | <b>0290</b>                                      |
| <b>3</b> Total current year credits. Add amounts in line 1, column (e), and line 2 .....                                        |                                |                                                   | <b>3</b>                                                    | <b>0300</b>                                      |
| <b>4</b> S corporations only: Enter 1/3 of the amount on line 3 .....                                                           |                                |                                                   | <b>4</b>                                                    | <b>-----</b>                                     |
| <b>5</b> Credit carryover from prior year .....                                                                                 |                                |                                                   | <b>5</b>                                                    | <b>0310</b>                                      |
| <b>6</b> Total available credit. <b>S corporations:</b> Add line 4 and line 5<br><b>All others:</b> Add line 3 and line 5 ..... |                                |                                                   | <b>6</b>                                                    | <b>0320</b>                                      |
| <b>7</b> Amount of credit claimed on the current year tax return. See General Information, Part II, D, Limitations .....        |                                |                                                   | <b>7</b>                                                    | <b>0330</b>                                      |
| <b>8</b> Credit carryover available for future years. Subtract line 7 from line 6 .....                                         |                                |                                                   | <b>8</b>                                                    | <b>0340</b>                                      |



**2005 Natural Heritage Preservation Credit****3503**

Attach to your California tax return.

Name(s) as shown on your California tax return

Secretary of State (SOS) file number

☐ Social security no. ☐ Corporation no. ☐ FEIN**0010****Part I Wildlife Conservation Board (WCB) Qualified Contributions**

| Donor's name as shown on certificate | Type of Donated Property | Date Donation was Accepted | Fair Market Value |
|--------------------------------------|--------------------------|----------------------------|-------------------|
| <b>0030 0031 0032</b>                | <b>0034</b>              | <b>0036</b>                | <b>0038</b>       |
| Project Name                         |                          |                            | WCB ID#           |
| <b>0033</b>                          |                          |                            | <b>0039</b>       |

**Part II Credit Computation**

|   |                                                                                                                                                            |   |             |
|---|------------------------------------------------------------------------------------------------------------------------------------------------------------|---|-------------|
| 1 | Fair market value amount from Part I .....                                                                                                                 | 1 | <b>0040</b> |
| 2 | Multiply the amount on line 1 by 55% (.55) .....                                                                                                           | 2 | <b>0050</b> |
| 3 | Enter your ownership percentage if you are a pass-through shareholder or beneficiary .....                                                                 | 3 | <b>0060</b> |
| 4 | Multiply the amount on line 2 by the percentage on line 3. If you are the sole donor, enter the amount from line 2.<br>This is your available credit ..... | 4 | <b>0070</b> |
| 5 | Enter the amount of credit claimed on your current tax return. See instructions .....                                                                      | 5 | <b>0080</b> |
|   | <b>Caution:</b> This amount may be less than the amount on line 4, if your credit is more than your tax liability.                                         |   |             |
| 6 | Credit carryover available for future years. Subtract line 5 from line 4 .....                                                                             | 6 | <b>0090</b> |

**What's New**

The funding for the Natural Heritage Preservation Credit is available beginning January 1, 2005, until June 30, 2008.

**General Information**

The California Personal Income Tax Law and Corporation Tax Law allows a nonrefundable credit for certain approved contributions of real property. This credit can be used by taxpayers against the net tax in an amount equal to 55% of the fair market value of a qualified contribution that has been approved for acceptance by the WCB.

**Purpose**

Use form FTB 3503 to figure the Natural Heritage Preservation Credit. Also, use this form to claim pass-through credits received from S corporations, estates or trusts, partnerships, or limited liability companies (LLCs) classified as partnerships.

S corporations, estates or trusts, partnerships, and LLCs classified as partnerships should complete form FTB 3503 to figure the amount of credit to pass through to shareholders, beneficiaries, partners, or members. Attach this form to Form 100S, Form 541, Form 565, or Form 568. Show the pass-through credit for each shareholder, beneficiary, partner, or member on Schedule K-1 (100S, 541, 565, or 568).

**Description**

The Wildlife Conservation Board (WCB) has implemented a program under which property can be contributed to the state, any local government, or to any nonprofit organization designated by a local government, based on specified criteria, in order to provide for the protection of wildlife habitat, open space, and agricultural lands.

**Definitions**

The credit is allowed against net tax, in an amount equal to 55% (.55) of the fair market value of any qualified contribution made by the taxpayer to the state, any local government, or any designated nonprofit organization.

**Qualifications**

To qualify for this credit, you must make a contribution of property as defined in Section 37002 of the Public Resources Code, and the WCB must have approved the contribution for acceptance.

For more information regarding qualified contributions, contact the Wildlife Conservation Board at (916) 445-8448. Or go to their Website at [www.wcb.ca.gov](http://www.wcb.ca.gov).

The fair market value of any qualified contribution shall be passed through to partners, shareholders, beneficiaries, or members of the pass-through entity in accordance with their interest as of the date of the qualified contribution. The term "pass-through entity" means any partnership, S corporation, or LLC classified as a partnership.

**Limitations**

No credit will be allowed unless you received a certificate from the WCB, which shows that your qualified contribution was approved for acceptance. You must retain the certificate and make it available to the Franchise Tax Board upon request.

S corporations may claim only 1/3 of the credit against the 1.5% entity-level tax (3.5% for financial S corporations). The remaining two-thirds must be disregarded and may not be used as a carryover. In addition, S corporations may pass through 100% of the credit to their shareholders.

If a taxpayer owns an interest in a disregarded business entity, a single member limited liability company (SMLLC) not recognized (disregarded) by California for tax purposes that is treated as a sole proprietorship owned by an individual or a branch owned by a corporation, the credit amount received from the disregarded entity that can be utilized is limited to the difference between the taxpayer's regular tax figured with the income of the disregarded entity, and the taxpayer's regular tax figured without the income of the disregarded entity. A SMLLC may be disregarded as an entity separate from its owner, and is subject to statutory provisions that recognize otherwise disregarded entities for certain purposes including the tax and fee of an LLC, the return filing requirements of an LLC, and the credit limitations previously mentioned. Get Form 568, Limited Liability Company Return of Income Tax Booklet, for more details.

**2003 Teacher Retention Credit****3505**

Attach to your California tax return.

Social security number

Name(s) as shown on tax return

**CAUTION: To compute this credit, you must first complete Form 540 through line 37 or Long Form 540NR through line 46.****Note:** Most filers only need to complete Section A. However, if you are married filing a joint tax return and both you and your spouse are teachers, each spouse must compute the credit separately. Complete Section A for yourself and Section B for your spouse.**Section A – Credit Computation — (Taxpayer)**

Enter the year you received your Teaching Credential. \_\_\_\_\_ Current California Teaching Credential No. \_\_\_\_\_

**Note:** Before you enter an amount on line 1, please see the instructions for how the credit is computed.

|          |                                                                                                                                                                                                                                                                                                                                                              |          |     |
|----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-----|
| <b>1</b> | Enter total tax computed on Form 540, line 37 or Long Form 540NR, line 46.<br>See instructions                                                                                                                                                                                                                                                               | <b>1</b> |     |
| <b>2</b> | Enter total taxable wages and salaries from teaching in California. See instructions                                                                                                                                                                                                                                                                         | <b>2</b> |     |
| <b>3</b> | Enter your adjusted gross income from Form 540 or Long Form 540NR, line 17.<br>See instructions                                                                                                                                                                                                                                                              | <b>3</b> |     |
| <b>4</b> | Divide the amount on line 2 by the amount on line 3. (Do not enter more than 1.00)                                                                                                                                                                                                                                                                           | <b>4</b> |     |
| <b>5</b> | Multiply the amount on line 1 by the percentage on line 4                                                                                                                                                                                                                                                                                                    | <b>5</b> |     |
| <b>6</b> | Limitation – 50% (.50)                                                                                                                                                                                                                                                                                                                                       | <b>6</b> | .50 |
| <b>7</b> | Multiply the amount on line 5 by the limitation (.50) on line 6                                                                                                                                                                                                                                                                                              | <b>7</b> |     |
| <b>8</b> | Enter the amount based on years of service as a credentialed teacher<br>At least 4 years of service but less than 6 years of service ..... \$ 250<br>At least 6 years of service but less than 11 years of service ..... \$ 500<br>At least 11 years of service but less than 20 years of service ..... \$1,000<br>20 or more years of service ..... \$1,500 | <b>8</b> |     |
| <b>9</b> | <b>Allowable credit.</b> Enter the <b>smaller</b> of the amount on line 7 or line 8. If you are married filing jointly and both you and your spouse are teachers, continue to Section B. Otherwise, see the Form 540 or Long Form 540NR instructions for more information about claiming the credit on your tax return                                       | <b>9</b> |     |

**Section B – Credit Computation — (Spouse)**

Enter the year you received your Teaching Credential. \_\_\_\_\_ Current California Teaching Credential No. \_\_\_\_\_

|          |                                                                                                                                                                                                                                                                                                                                                              |          |     |
|----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-----|
| <b>1</b> | Enter total tax computed on Form 540, line 37 or Long Form 540NR, line 46.<br>See instructions                                                                                                                                                                                                                                                               | <b>1</b> |     |
| <b>2</b> | Enter total taxable wages and salaries from teaching in California. See instructions                                                                                                                                                                                                                                                                         | <b>2</b> |     |
| <b>3</b> | Enter your adjusted gross income from Form 540 or Long Form 540NR, line 17.<br>See instructions                                                                                                                                                                                                                                                              | <b>3</b> |     |
| <b>4</b> | Divide the amount on line 2 by the amount on line 3. (Do not enter more than 1.00)                                                                                                                                                                                                                                                                           | <b>4</b> |     |
| <b>5</b> | Multiply the amount on line 1 by the percentage on line 4                                                                                                                                                                                                                                                                                                    | <b>5</b> |     |
| <b>6</b> | Limitation – 50% (.50)                                                                                                                                                                                                                                                                                                                                       | <b>6</b> | .50 |
| <b>7</b> | Multiply the amount on line 5 by the limitation (.50) on line 6                                                                                                                                                                                                                                                                                              | <b>7</b> |     |
| <b>8</b> | Enter the amount based on years of service as a credentialed teacher<br>At least 4 years of service but less than 6 years of service ..... \$ 250<br>At least 6 years of service but less than 11 years of service ..... \$ 500<br>At least 11 years of service but less than 20 years of service ..... \$1,000<br>20 or more years of service ..... \$1,500 | <b>8</b> |     |
| <b>9</b> | <b>Allowable credit.</b> Enter the <b>smaller</b> of the amount on line 7 or line 8                                                                                                                                                                                                                                                                          | <b>9</b> |     |

**Section C – Credit Computation — (Taxpayer and Spouse)**

**10 Allowable credit if both spouses are teachers.** Add the amounts from Section A, line 9 and Section B, line 9.  
See the Form 540 or Long Form 540NR instructions for more information about claiming the credit on your tax return

**10**

**2005 Child and Dependent Care Expenses Credit****3506**

Attach to your California Form 540, 540A, or Long Form 540NR.

Name(s) as shown on return

Social Security Number

**Part I Unearned Income and Other Funds Received in 2005.** See instructions

| SOURCE OF INCOME/FUNDS | AMOUNT       | SOURCE OF INCOME/FUNDS | AMOUNT       |
|------------------------|--------------|------------------------|--------------|
| • <b>*0010</b>         | <b>+0020</b> | • <b>0030</b>          | <b>.0040</b> |
| • <b>0050</b>          | <b>.0060</b> | • <b>0070</b>          | <b>.0080</b> |
| •                      | •            | •                      | •            |

**Part II Persons or Organizations Who Provided the Care in California** – You must complete this part. See instructions.

- 1** Enter the following information for each person or organization that provided care in California. (Only care provided in California qualifies for the credit.)  
If you need more space, attach a separate sheet.

|                                                                                                                           | Provider                              | Provider                                                                          |
|---------------------------------------------------------------------------------------------------------------------------|---------------------------------------|-----------------------------------------------------------------------------------|
| a. Care provider's name                                                                                                   | • <b>*0090</b>                        | • <b>0170</b>                                                                     |
| b. Care provider's address<br>(number, street, apt. no., city, state, and ZIP Code)                                       | • <b>+0110</b><br><b>+0120</b>        | • <b>0190</b><br><b>0200</b>                                                      |
| c. Care provider's telephone number                                                                                       | • ( ) <b>+0150</b>                    | • ( ) <b>0230</b>                                                                 |
| d. Is provider a person or organization? <input checked="" type="checkbox"/> Person <input type="checkbox"/> Organization | <b>+0092</b> <b>+0094</b> <b>0172</b> | <input type="checkbox"/> Person <input type="checkbox"/> Organization <b>0174</b> |
| e. Identification number (SSN or FEIN)                                                                                    | • <b>*+0130</b> <b>+0140</b>          | • <b>0210</b> <b>0220</b>                                                         |
| f. Address where care was provided<br>(number, street, apt. no., city, state, and ZIP Code)                               | • <b>*+0154</b><br><b>+0156</b>       | • <b>0234</b><br><b>0236</b>                                                      |
| g. Amount paid for care provided                                                                                          | • <b>+0160</b>                        | • <b>0240</b>                                                                     |

Did you receive dependent care benefits? ▶▶▶▶▶ No Complete Part III below.  
Yes Complete Part IV before Part III.

**Part III Credit for Child and Dependent Care Expenses****2** Information about your **qualifying person(s)**. See instructions

| (a)<br>Qualifying person's name |                | (b)<br>Qualifying person's<br>social security number<br>(See instructions) | (c)<br>Qualifying person's<br>date of birth (DOB)<br>or if disabled        | (d)<br>Percentage of physical<br>custody<br>(See instructions) | (e)<br>Qualified expenses you incurred<br>and paid in 2005 for the qualifying<br>person's care in California |
|---------------------------------|----------------|----------------------------------------------------------------------------|----------------------------------------------------------------------------|----------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|
| First                           | Last           |                                                                            |                                                                            |                                                                |                                                                                                              |
| • <b>*0250</b>                  | • <b>+0260</b> | • <b>+0280</b> <b>+0285</b>                                                | • DOB <b>+0290</b><br>• Disabled <input type="checkbox"/> Yes <b>+0295</b> | • <b>+0300</b>                                                 | • <b>+0310</b>                                                                                               |
| • <b>0320</b>                   | • <b>0330</b>  | • <b>0350</b> <b>0355</b>                                                  | • DOB <b>0360</b><br>• Disabled <input type="checkbox"/> Yes <b>0365</b>   | • <b>0370</b>                                                  | • <b>0380</b>                                                                                                |
| • <b>0390</b>                   | • <b>0400</b>  | • <b>0410</b> <b>0415</b>                                                  | • DOB <b>0420</b><br>• Disabled <input type="checkbox"/> Yes <b>0425</b>   | • <b>0430</b>                                                  | • <b>0440</b>                                                                                                |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |             |                      |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|----------------------|
| <b>3</b> Add the amounts in column (e) of line 2. <b>Do not</b> enter more than \$3,000 for one qualifying person or \$6,000 for two or more qualifying persons. If you completed Part IV, enter the amount from line 33                                                                                                                                                                                                                                                                                                     | • <b>3</b>  | <b>0570</b>          |
| <b>4</b> Enter YOUR <b>earned income</b> . See instructions                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | • <b>4</b>  | <b>0580</b>          |
| <b>Nonresidents:</b> Enter only your earned income from California sources. If you do not have earned income from California sources, <b>stop</b> , you <b>do not</b> qualify for the credit. Military members, see instructions.<br><b>Part-year residents:</b> Enter the total of (1) your earned income from California sources received while you were a nonresident and (2) all earned income received while you were a resident. Military members, see instructions.                                                   |             |                      |
| <b>5</b> If married filing a joint return, enter YOUR SPOUSE'S earned income. (If your spouse was a student or was disabled, see the instructions.) If not filing a joint return, enter the amount from line 4                                                                                                                                                                                                                                                                                                               | • <b>5</b>  | <b>0590</b>          |
| <b>Nonresidents:</b> Enter only your spouse's earned income from California sources. If your spouse does not have earned income from California sources, <b>stop</b> , you <b>do not</b> qualify for the credit. Military members, see instructions.<br><b>Part-year residents:</b> Enter the total of (1) your spouse's earned income from California sources received while he or she was a nonresident and (2) all earned income your spouse received while he or she was a resident. Military members, see instructions. |             |                      |
| <b>6</b> Enter the <b>smallest</b> of line 3, line 4, or line 5                                                                                                                                                                                                                                                                                                                                                                                                                                                              | • <b>6</b>  | <b>0600</b>          |
| <b>7</b> Enter the decimal amount shown in the chart on page 71 of the instructions for line 7                                                                                                                                                                                                                                                                                                                                                                                                                               | • <b>7</b>  | <b>0610</b> X. _____ |
| <b>8</b> Multiply line 6 by the decimal amount on line 7. Enter the amount here and on Form 540A, line 30; Form 540, line 44; or Long Form 540NR, line 53                                                                                                                                                                                                                                                                                                                                                                    | • <b>8</b>  | <b>0620</b>          |
| <b>9</b> Enter the decimal amount listed on the chart on page 71 of the instructions for line 9                                                                                                                                                                                                                                                                                                                                                                                                                              | • <b>9</b>  | <b>0630</b> X. _____ |
| <b>10</b> Multiply the amount on line 8 by the decimal amount on line 9                                                                                                                                                                                                                                                                                                                                                                                                                                                      | • <b>10</b> | <b>0640</b>          |
| <b>11</b> Credit for prior year expenses paid in 2005. See instructions for line 11                                                                                                                                                                                                                                                                                                                                                                                                                                          | • <b>11</b> | <b>0650</b>          |
| <b>12</b> Add line 10 and line 11. Enter the amount here and on Form 540A, line 31; Form 540, line 45; or Long Form 540NR, line 54                                                                                                                                                                                                                                                                                                                                                                                           | • <b>12</b> | <b>0660</b>          |



## Part IV Dependent Care Benefits

|                                                                                                                                                                                                                                                                                                                                                                       |           |             |  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-------------|--|
| <b>13</b> Enter the total amount of dependent care benefits you received for 2005. This amount should be shown in box 10 of your Form(s) W-2. <b>Do not</b> include amounts that were reported to you as wages in box 1 of Form(s) W-2. Include amounts you received under a dependent care assistance program from your sole proprietorship or partnership . . . . . | <b>13</b> | <b>0720</b> |  |
| <b>14</b> Enter the amount forfeited, if any. See instructions . . . . .                                                                                                                                                                                                                                                                                              | <b>14</b> | <b>0730</b> |  |
| <b>15</b> Subtract line 14 from line 13 . . . . .                                                                                                                                                                                                                                                                                                                     | <b>15</b> | <b>0740</b> |  |
| <b>16</b> Enter the total amount of <b>qualified expenses</b> incurred in 2005 for the care of the <b>qualifying person(s)</b> . See instructions . . . . .                                                                                                                                                                                                           | <b>16</b> | <b>0750</b> |  |
| <b>17</b> Enter the <b>smaller</b> of line 15 or line 16 . . . . .                                                                                                                                                                                                                                                                                                    | <b>17</b> | <b>0760</b> |  |
| <b>18</b> Enter YOUR <b>earned income</b> . . . . .                                                                                                                                                                                                                                                                                                                   | <b>18</b> | <b>0770</b> |  |
| <b>19</b> If married filing a joint return, enter YOUR SPOUSE'S earned income (if your spouse was a student or was disabled, see the instructions for line 5); if married filing a separate return, see the instructions for the amount to enter; <b>all others</b> , enter the amount from line 18 . . . . .                                                         | <b>19</b> | <b>0780</b> |  |
| <b>20</b> Enter the <b>smallest</b> of line 17, line 18, or line 19 . . . . .                                                                                                                                                                                                                                                                                         | <b>20</b> | <b>0790</b> |  |
| <b>21</b> Enter the amount from line 13 that you received from your sole proprietorship or partnership. If you did not receive any amounts, enter -0- . . . . .                                                                                                                                                                                                       | <b>21</b> | <b>0793</b> |  |
| <b>22</b> Subtract line 21 from line 15 . . . . .                                                                                                                                                                                                                                                                                                                     | <b>22</b> | <b>0796</b> |  |
| <b>23</b> Enter \$5,000 (\$2,500 if married filing separately <b>and</b> you were required to enter your spouse's earned income on line 19) . . . . .                                                                                                                                                                                                                 | <b>23</b> | <b>0800</b> |  |
| <b>24</b> <b>Deductible benefits.</b> Enter the smallest of line 20, line 21, or line 23. Also, include this amount on the appropriate line(s) of your return . . . . .                                                                                                                                                                                               | <b>24</b> | <b>0802</b> |  |
| <b>25</b> Enter the smaller of line 20 or line 23 . . . . .                                                                                                                                                                                                                                                                                                           | <b>25</b> | <b>0804</b> |  |
| <b>26</b> Enter the amount from line 24 . . . . .                                                                                                                                                                                                                                                                                                                     | <b>26</b> | <b>0806</b> |  |
| <b>27</b> <b>Excluded benefits.</b> Subtract line 26 from line 25. If zero or less, enter -0- . . . . .                                                                                                                                                                                                                                                               | <b>27</b> | <b>0808</b> |  |
| <b>28</b> <b>Taxable benefits.</b> Subtract line 27 from line 22. If zero or less, enter -0- . . . . .                                                                                                                                                                                                                                                                | <b>28</b> | <b>0810</b> |  |
| <b>29</b> Enter \$3,000 (\$6,000 if two or more qualifying persons) . . . . .                                                                                                                                                                                                                                                                                         | <b>29</b> | <b>0820</b> |  |
| <b>30</b> Enter the amount from line 24 and line 27 . . . . .                                                                                                                                                                                                                                                                                                         | <b>30</b> | <b>0830</b> |  |
| <b>31</b> Subtract the amount on line 30 from the amount on line 29. If zero or less, <b>stop</b> . You <b>do not qualify</b> for the credit. <b>Exception</b> – If you paid 2004 expenses in 2005, see instructions for line 11 . . . . .                                                                                                                            | <b>31</b> | <b>0840</b> |  |
| <b>32</b> Complete Side 1, Part III, line 2. <b>Do not</b> include in column (e) any benefits shown on line 30 above. Add the amounts in column (e) and enter the total here . . . . .                                                                                                                                                                                | <b>32</b> | <b>0850</b> |  |
| <b>33</b> Enter the <b>smaller</b> of line 31 or line 32. Also, enter this amount on Side 1, line 3 on the front of this form and complete line 4 through line 12 . . . . .                                                                                                                                                                                           | <b>33</b> | <b>0860</b> |  |

## Worksheet – Credit for 2004 Expenses Paid in 2005

|                                                                                                                                                                                                                                        |             |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| 1) Enter your 2004 qualified expenses paid in 2004. If you did not claim the credit for these expenses on your 2004 return, get and complete a 2004 form FTB 3506 for these expenses. You may need to amend your 2004 return . . . . . | <b>0910</b> |
| 2) Enter your 2004 qualified expenses paid in 2005 . . . . .                                                                                                                                                                           | <b>0920</b> |
| 3) Add the amounts on line 1 and line 2 . . . . .                                                                                                                                                                                      | <b>0930</b> |
| 4) Enter \$3,000 if care was for one qualifying person (\$6,000 for two or more) . . . . .                                                                                                                                             | <b>0940</b> |
| 5) Enter any dependent care benefits received for 2004 and excluded from your income (from line 24 of 2004 form FTB 3506) . . . . .                                                                                                    | <b>0950</b> |
| 6) Subtract amount on line 5 from amount on line 4 and enter the result . . . . .                                                                                                                                                      | <b>0960</b> |
| 7) Compare your and your spouse's earned income for 2004 and enter the <b>smaller</b> amount . . . . .                                                                                                                                 | <b>0970</b> |
| 8) Compare the amounts on line 3, line 6, and line 7 and enter the <b>smallest</b> amount . . . . .                                                                                                                                    | <b>0980</b> |
| 9) Enter the amount from your 2004 form FTB 3506, line 6 . . . . .                                                                                                                                                                     | <b>0990</b> |
| 10) Subtract amount on line 9 from amount on line 8 and enter the result. If zero or less, stop here. You cannot increase your credit by any previous year's expenses . . . . .                                                        | <b>1000</b> |
| 11) Enter your 2004 federal adjusted gross income (AGI) (from your 2004 Form 540, line 13; 540A, line 12b; or Long Form 540NR, line 13) . . . . .                                                                                      | <b>1010</b> |
| 12) 2004 federal AGI decimal amount (from 2004 form FTB 3506, instructions for line 7) . . . . .                                                                                                                                       | <b>1020</b> |
| 13) Multiply line 10 by line 12 . . . . .                                                                                                                                                                                              | <b>1030</b> |
| 14) 2004 California AGI decimal amount (from 2004 form FTB 3506, instructions for line 9) . . . . .                                                                                                                                    | <b>1040</b> |
| 15) Multiply line 13 by line 14. Enter the result here and on line 11 of your 2005 form FTB 3506 . . . . .                                                                                                                             | <b>1050</b> |

**Prison Inmate Labor Credit****3507**

Attach to your California tax return.

Name(s) as shown on your California tax return

☐ Social security no. ☐ Corporation no. ☐ FEIN**0010**

Business address (number and street)

PMB no.

Secretary of State file number

**0020****0030**

City or town

State

ZIP Code

**0040**

|          |                                                                                                                  |          |             |
|----------|------------------------------------------------------------------------------------------------------------------|----------|-------------|
| <b>1</b> | Total qualifying wages .....                                                                                     | <b>1</b> | <b>0050</b> |
| <b>2</b> | Multiply line 1 by 10% (.10) .....                                                                               | <b>2</b> | <b>0060</b> |
| <b>3</b> | Pass-through prison inmate labor credit(s) from Schedule(s) K-1 (100S, 541, 565, or 568). See instructions ..... | <b>3</b> | <b>0070</b> |
| <b>4</b> | Total available prison inmate labor credit. Add line 2 and line 3 .....                                          | <b>4</b> | <b>0080</b> |

**Caution:** Your credit may be limited. See the instructions for line 4.**Note:** The employer must keep the approved joint venture agreement for audit purposes.**General Information****Private Mailbox (PMB) Number**

If you lease a private mailbox (PMB) from a private business rather than a PO box from the United States Postal Service, include the box number in the field labeled "PMB no." in the address area.

**A Purpose**

Use form FTB 3507 to figure and claim a credit for wages paid to prison inmates under an approved joint venture. Also use this form to claim pass-through prison inmate labor credits received from S corporations, estates or trusts, partnerships, or limited liability companies (LLCs) classified as partnerships.

S corporations, estates or trusts, partnerships, and LLCs classified as partnerships should complete form FTB 3507 to figure the amount of credit to pass through to shareholders, beneficiaries, partners, or members. Attach this form to Form 100S, Form 541, Form 565, or Form 568. Show the pass-through credit for each shareholder, beneficiary, partner, or member on Schedule K-1 (100S, 541, 565, or 568).

**B Qualifications**

California allows a credit equal to 10% of the wages paid to each prisoner who is employed under an approved joint venture.

The credit amount is based on wages paid to each qualifying employee during the taxable year for the duration of the contract agreement.

The credit applies only to wages paid pursuant to a contract agreement, between the director of corrections and the joint venture employer, executed on or before the day the individual begins work for the employer.

**C Limitations**

S corporations may claim only 1/3 of the credit against the 1.5% entity-level tax (3.5% for financial S corporations), the remaining two-thirds must be disregarded and may not be used as carryover. S corporations can pass through 100% of the credit to their shareholders.

If a taxpayer owns an interest in a disregarded business entity [a single member limited liability company (SMLLC) not recognized by California for tax purposes and treated as a sole proprietorship owned by an individual or a branch owned by a corporation], the credit amount received from the disregarded entity that can be utilized is limited to the difference between the taxpayer's regular tax figured with the income of the disregarded entity, and the taxpayer's regular tax figured without the income of the disregarded entity.

An SMLLC may be disregarded as an entity separate from its owner, and subject to certain statutory provisions that recognize otherwise disregarded entities for certain purposes including the tax and fee of an LLC, the return filing requirements of an LLC, and the credit limitations previously mentioned. Get Form 568, Limited Liability Company Return of Income tax booklet, for more details.

This credit cannot reduce the minimum franchise tax (corporations and S corporations), the annual tax (limited partnerships, limited liability partnerships, and LLCs), the alternative minimum tax (corporations, exempt organizations, individuals, and fiduciaries), the built-in gains tax (S corporations), or the excess net passive income tax (S corporations). This credit cannot reduce regular tax below the tentative minimum tax (TMT). See Schedule P (100, 100W, 540, 540NR, or 541) for more information.

There is **no** provision for carryover of any unused credit to succeeding tax years and in no event can this credit be carried back and applied against a prior year's tax.

This credit is not refundable.

**Corporate Members of a Unitary or Combined Group**

This credit cannot be allocated or otherwise transferred to another taxpayer, even if the other taxpayer is a member of a unitary or combined group or otherwise affiliated with the taxpayer who earned the credit.

**Specific Line Instructions**

**Line 1** – Enter the total amount of qualifying wages paid or incurred under the provisions of the approved joint venture.

**Line 3** – If you received more than one pass-through credit from S corporations, estates or trusts, partnerships, or LLCs classified as partnerships, add the amounts and enter the total on line 3. Attach a schedule showing the names and identification numbers of the entities from which the credits were passed through to you.

**Line 4** – The amount of this credit that can be claimed on your tax return may be further limited. Refer to the credit instructions in your tax booklet for more information. These instructions also explain how to claim this credit on your tax return. You must use credit code number **162** when you claim this credit. Also see General Information C, Limitations.

**2005 Solar or Wind Energy System Credit****3508****Attach to your California tax return.**

Name(s) as shown on return

☐ Social security no. ☐ Corporation no. ☐ FEIN**0010**

Parcel or address where system is located

PMB no.

Secretary of State (SOS) file number

City or town

State

ZIP Code

**0020****0030****0040****Part I**

If you answer "No" to any of the following seven questions, or if you are engaged in a line of business described in Sector 22 of the North American Industry Classification System (NAICS) Manual, STOP HERE. You do not qualify for the Solar or Wind Energy System Credit. See General Information, Qualifications.

- 1 Did you purchase and install a solar or wind energy system in 2005 in California? ..... **0050** ☐ Yes ☐ **0060**
- 2 Is the solar or wind energy system either a photovoltaic or wind-driven system? ..... **0070** ☐ Yes ☐ **0080**
- 3 Is the rated peak generating capacity of the solar or wind energy system, installed on or after 1/1/01, 200,000 watts (200 kilowatts) or less? ..... **0082** ☐ Yes ☐ **0084**
- 4 Is the solar or wind energy system operational and used for the individual function of generating electricity? ..... **0086** ☐ Yes ☐ **0088**
- 5 Is the solar or wind energy system primarily used to meet the taxpayer's energy needs? ..... **0090** ☐ Yes ☐ **0100**
- 6 Are all of the components of the solar or wind energy system certified by the California Energy Commission? ..... **0110** ☐ Yes ☐ **0120**
- 7 Does the solar or wind energy system come with a five-year warranty that protects against breakdown or undue degradation of electricity generation? ..... **0122** ☐ Yes ☐ **0124**

**Part II**

- 1 Enter the purchase and installation cost of the solar or wind energy system ..... 1 **0130**
- 2 Did you receive or have you been approved to receive any municipal, state, or federal financial incentives to offset the purchase or installation costs of the solar or wind energy system? ..... 2 **0140** ☐ Yes ☐ **0150**
- 3 If your answer is "Yes" on line 2, enter the value of the financial incentives received or approved to be received. If no, enter -0- ... 3 **0160**
- 4 Subtract line 3 from line 1. .... 4 **0170**
- 5 Multiply the amount on line 4 by 7.5% (.075) ..... 5 **0180**

**Part III**

- 1 Enter the rated peak generating capacity, in watts, of the solar or wind energy system. Cannot exceed 200,000 watts (200 kilowatts) 1 **0190**
- 2 Applicable dollar amount ..... 2 **4.50**
- 3 Multiply the amount on line 1 by the amount on line 2 ..... 3 **0200**

**Part IV**

- 1 Enter the lesser of Part II, line 5 or Part III, line 3. This is your available credit. .... 1 **0210**
- 2 Enter the amount of credit claimed on your current tax return. See instructions. .... 2 **0220**
- Caution:** This amount may be less than the amount on line 1 if your credit is greater than your tax liability.
- 3 Credit carryover available for future years. Subtract line 2 from line 1 ..... 3 **0230**

**Part V**

- 1 Credit recapture. See instructions. .... 1 **0240**

**General Information**

For taxable years beginning on or after January 1, 2001, the California Personal Income Tax Law and Corporation Tax Law allow a nonrefundable Solar or Wind Energy System Credit for certain approved photovoltaic or wind-driven solar or wind energy systems. For taxable years beginning on or after January 1, 2004, and before January 1, 2006, the credit percentage changed from 15% to 7.5%. The credit can be used by taxpayers against the net tax in an amount equal to the lesser of 7.5% (.075) of the cost paid or incurred for the purchase and installation of a solar or wind energy system after deducting the value of any municipal, state, or federally sponsored financial incentives, or the applicable dollar amount per rated watt of the solar or wind energy system. **Important:** The last taxable year to claim this credit is 2005.

**Purpose**

Use form FTB 3508 to figure the Solar or Wind Energy System Credit. You claim the credit by completing and attaching form FTB 3508 to the tax return for the tax year you qualify for the credit. Form FTB 3508 must be attached to your tax return filed with the California Franchise Tax Board.

S corporations, estates or trusts, partnerships, and limited liability companies (LLCs) classified as partnerships should complete form FTB 3508 to figure the

amount of credit to pass through to shareholders, beneficiaries, partners, or members. Attach form FTB 3508 to Form 100S, Form 541, Form 565, or Form 568. Show the pass-through credit for each shareholder, beneficiary, partner, or member on Schedule K-1 (100S, 541, 565, or 568).

**Description**

A Solar or Wind Energy System Credit will be allowed against the net tax in an amount equal to 7.5% of the cost paid or incurred after deducting the value of any municipal, state, or federal incentive for the purchase and installation of a solar or wind energy system, or the applicable dollar amount of \$4.50 per rated watt of the system. The lesser of the two is the allowable credit.

The tax credit is applicable to solar or wind energy systems with a rated peak generating capacity of 200 kilowatts or less. The 200 kilowatts size limitation applies to solar or wind energy systems installed on or after January 1, 2001, and does not apply to systems installed prior to this date. Systems installed prior to January 1, 2001, should not be considered in determining the rated peak generating capacity of systems installed after this date.

**Qualifications**

A solar or wind energy system is a solar (photovoltaic) or a wind turbine electrical generating facility, or a hybrid system of both, but not a solar thermal,

**2005**

# Credit for Prior Year Alternative Minimum Tax — Individuals or Fiduciaries

Attach to your California tax return.

**3510**

Name(s) as shown on return

Social security number or FEIN

**Part I Net Alternative Minimum Tax (AMT) on Exclusions****Section A – Form 540, Long Form 540NR, and Form 541 Filers**

|    |                                                                                                                                                                                                          |    |          |  |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|----------|--|
| 1  | Combine the amounts from your 2004 Schedule P (540 or 540NR), Part I, line 15 through line 18, and enter the result here. Schedule P (541) filers: See instructions                                      | 1  | 0020     |  |
| 2  | Enter any adjustments and tax preference items treated as exclusions. See instructions                                                                                                                   | 2  | 0030     |  |
| 3  | AMT credit net operating loss deduction (AMTCNOLD). See instructions                                                                                                                                     | 3  | ( 0040 ) |  |
| 4  | Combine line 1 through line 3. If zero or less, enter -0- here and on line 13; see instructions. If you were married filing separately for 2004 and this amount is more than \$265,853, see instructions | 4  | 0050     |  |
| 5  | Enter the amount from your 2004 Schedule P (540 or 540NR), line 22, Exemption Worksheet, line 1. Schedule P (541) filers: enter \$34,303                                                                 | 5  | 0060     |  |
| 6  | Enter the amount from your 2004 Schedule P (540 or 540NR), line 22, Exemption Worksheet, line 3. Schedule P (541) filers: enter \$128,641                                                                | 6  | 0070     |  |
| 7  | Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8, then go to line 9. Otherwise, go to line 8                                                                                   | 7  | 0080     |  |
| 8  | Multiply line 7 by 25% (.25)                                                                                                                                                                             | 8  | 0090     |  |
| 9  | Subtract line 8 from line 5. If zero or less, enter -0- here. If completing for a child under age 14, see instructions                                                                                   | 9  | 0100     |  |
| 10 | Subtract line 9 from line 4. If zero or less, enter -0- here and on line 13. See instructions                                                                                                            | 10 | 0110     |  |
| 11 | Tentative minimum tax on exclusions. Multiply line 10 by 7% (.07). 2004 Long Form 540NR filers: enter the result here and go to Section B                                                                | 11 | 0120     |  |
| 12 | Regular tax before credits. Enter the amount from your 2004 Schedule P (540), Part II, line 25; or Schedule P (541), Part III, line 9                                                                    | 12 | 0130     |  |
| 13 | Net AMT on exclusions. Subtract line 12 from line 11. If zero or less, enter -0-. Enter the result here and go to Part II                                                                                | 13 | 0140     |  |

**Section B – Long Form 540NR Filers**

|    |                                                                                                                                                                                                               |    |      |  |
|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|------|--|
| 14 | Enter the amount from line 4                                                                                                                                                                                  | 14 | 0150 |  |
| 15 | Enter the amount from your 2004 Schedule P (540NR), Part II, line 35                                                                                                                                          | 15 | 0160 |  |
| 16 | Total AMT adjusted gross income on exclusions. Add line 14 and line 15                                                                                                                                        | 16 | 0170 |  |
| 17 | Enter the amount from your 2004 Schedule P (540NR), Part II, line 28                                                                                                                                          | 17 | 0180 |  |
| 18 | Enter any adjustments and preferences treated as an exclusion. See instructions                                                                                                                               | 18 | 0190 |  |
| 20 | California AMT adjusted gross income on exclusions. Combine line 17 and line 18. Enter the result here. If you did not itemize deductions, enter the result here and on line 23, and skip line 21 and line 22 | 20 | 0200 |  |
| 21 | AMT itemized deduction percentage on exclusions. Divide line 20 by line 16. Do not enter more than 1.0000                                                                                                     | 21 | 0210 |  |
| 22 | Prorated AMT itemized deductions on exclusions. Multiply line 15 by line 21                                                                                                                                   | 22 | 0212 |  |
| 23 | CA alternative minimum taxable income on exclusions. Subtract line 22 from line 20                                                                                                                            | 23 | 0215 |  |
| 24 | CA AMT rate on exclusions. Divide line 11 by line 4                                                                                                                                                           | 24 | 0218 |  |
| 25 | CA tentative minimum tax on exclusions. Multiply line 23 by line 24                                                                                                                                           | 25 | 0220 |  |
| 26 | Regular Tax. Enter the amount from 2004 Schedule P (540NR), Part II, line 44                                                                                                                                  | 26 | 0230 |  |
| 27 | Net AMT on exclusions. Subtract line 26 from line 25. If less than zero, enter -0-                                                                                                                            | 27 | 0240 |  |

**Part II Credit Computation**

|    |                                                                                                                                                                                                                            |    |      |  |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|------|--|
| 28 | Enter the AMT from your 2004 Schedule P (540), Part II, line 26; Schedule P (540NR), Part II, line 45; or Schedule P (541), Part III, line 10. See instructions                                                            | 28 | 0250 |  |
| 29 | Net AMT on exclusions. Enter the amount from line 13. Long Form 540NR filers: enter the amount from Section B, line 27                                                                                                     | 29 | 0260 |  |
| 30 | Adjusted net AMT. Subtract line 29 from line 28. If less than zero, enter as a negative amount                                                                                                                             | 30 | 0270 |  |
| 31 | Enter any carryover of unused AMT credit from 2004. See instructions                                                                                                                                                       | 31 | 0280 |  |
| 32 | Combine line 30 and line 31. See instructions                                                                                                                                                                              | 32 | 0290 |  |
| 33 | Enter your 2005 regular tax from: Form 540, line 20; Long Form 540NR, line 24; or Form 541, line 21a                                                                                                                       | 33 | 0300 |  |
| 34 | Allowable credits. See instructions                                                                                                                                                                                        | 34 | 0310 |  |
| 35 | Subtract line 34 from line 33                                                                                                                                                                                              | 35 | 0320 |  |
| 36 | Enter your 2005 tentative minimum tax. See instructions                                                                                                                                                                    | 36 | 0330 |  |
| 37 | Subtract line 36 from line 35. If zero or less, enter -0-                                                                                                                                                                  | 37 | 0340 |  |
| 38 | Minimum tax credit. Enter the smaller of line 32 or line 37. Enter this amount here and in column (b) of Schedule P (540), Part III, line 10; Schedule P (540NR), Part III, line 10; or Schedule P (541), Part IV, line 10 | 38 | 0350 |  |
| 39 | Subtract line 38 from line 32. This is the amount of your minimum tax credit carryover to 2006                                                                                                                             | 39 | 0360 |  |

**2005 Low-Income Housing Credit****3521****Attach to your California tax return.**

Name(s) as shown on your California tax return

☐ Social security ☐ Corporation number ☐ FEIN**0010**

Building identification number (BIN)

**0020**

Secretary of State file number

**Part I Credit Computation**

Has the eligible basis of any project or building decreased since you received form FTB 3521A from the California Tax Credit Allocation Committee?  
☐ Yes ☐ No If "Yes," complete Part III before continuing. See General Information C.

2 Current year credit for 2005. See instructions ..... 2 **0050**

3 Enter any affiliated corporation or pass-through low-income housing credits from other entities below. See instructions.

| If you are a          | Current year low-income housing credits from –  | (a)<br>Name of entity passing through the credit – | (b)<br>Identification numbers – California corporation, FEIN, etc. | (c)<br>Building identification number (BIN) | (d)<br>Total amount of affiliated corporation or pass-through credit(s) |
|-----------------------|-------------------------------------------------|----------------------------------------------------|--------------------------------------------------------------------|---------------------------------------------|-------------------------------------------------------------------------|
| Corporation           | FTB 3521, line 10 of the affiliated corporation |                                                    |                                                                    |                                             |                                                                         |
| Shareholder           | Schedule K-1 (100S), line 12a                   | <b>0060</b>                                        | <b>0070</b>                                                        | <b>0080</b>                                 | <b>0090</b>                                                             |
| Beneficiary           | Schedule K-1 (541), line 11d or line 11e        | <b>0100</b>                                        | <b>0110</b>                                                        | <b>0120</b>                                 | <b>0130</b>                                                             |
| Partner or LLC member | Schedule K-1s (565, 568), line 13b              | <b>0140</b>                                        | <b>0150</b>                                                        | <b>0160</b>                                 | <b>0170</b>                                                             |

Total pass-through low-income housing credit. Add the amounts in column (d) ..... 3 **0180**

4 Current year low-income housing credit. Add line 2 and line 3 ..... 4 **0190**

5 Enter the amount of low-income housing credit on line 4 that is from passive activities. If none of the amount on line 4 is from passive activities, enter -0- ..... 5 **0200**

6 Subtract line 5 from line 4 ..... 6 **0210**

7 Enter the allowable low-income housing credit from passive activities. See instructions ..... 7 **0220**

8 Low-income housing credit carryover from prior year ..... 8 **0230**

9 Add line 6 through line 8 ..... 9 **0240**

10 **Corporations only:** Amount of low-income housing credit allocated to affiliated corporations:

| Corporation name | California corporation number | Amount of credit allocated |
|------------------|-------------------------------|----------------------------|
|                  |                               |                            |
|                  |                               |                            |

Total amount of low-income housing credit allocated. If you are not a corporation, enter -0- ..... 10 **0250**

11 Total available low-income housing credit. Subtract line 10 from line 9. See instructions ..... 11 **0260**

**Caution:** This amount may be less than the amount on line 9 if your credit is limited by tentative minimum tax (TMT) or your tax liability. See instructions.

**Part II Carryover Computation**

12 Amount of low-income housing credit claimed on the current year tax return ..... 12 **0270**

13 Carryover to future years. Subtract line 12 from line 11 ..... 13 **0280**

**Part III Basis Recomputations.** Complete this part only if the basis in a project or building has decreased. Use additional sheets if necessary.

|                                                                                                        | (a)<br>Building 1 | (b)<br>Building 2 | (c)<br>Total |
|--------------------------------------------------------------------------------------------------------|-------------------|-------------------|--------------|
| 14 Date building was placed in service (month/year) ..... 14                                           | <b>0290</b>       | <b>0300</b>       |              |
| 15 Building identification number ..... 15                                                             | <b>0310</b>       | <b>0320</b>       |              |
| 16 Eligible basis of building. See General Information C ..... 16                                      | <b>0330</b>       | <b>0340</b>       | <b>0350</b>  |
| 17 Low-income portion (lesser of unit percentage or floor-space percentage). See instructions ..... 17 | <b>0360</b>       | <b>0370</b>       |              |
| 18 Qualified basis of low-income building. Multiply line 16 by line 17 ..... 18                        | <b>0390</b>       | <b>0400</b>       |              |
| 19 Applicable percentage. See General Information B, 2 ..... 19                                        | <b>0420</b>       | <b>0430</b>       |              |
| 20 Multiply line 18 by line 19. See Specific Line Instructions for Part I, line 2 ..... 20             | <b>0450</b>       | <b>0460</b>       | <b>0470</b>  |



**2005 Research Credit****3523**

Attach to your California tax return.

Social security or California corporation no.

**0010**

Federal employer identification number (FEIN)

Name(s) as shown on return

Secretary of State file number

**Part I Credit Computation.** Read the instructions before completing this form.**Section A Regular Credit.** Skip this section and go to Section B, Alternative Incremental Credit, if you are electing the alternative incremental credit.

**Line 1 through line 4 are to be completed only by corporations (other than S corporations, personal holding companies, and service organizations). Individuals, estates, trusts, and partnerships, begin on line 5.**

|                                                                                                                                                                                                         |             |              |             |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|--------------|-------------|
| 1 Basic research payments paid or incurred during the taxable year. See instructions .....                                                                                                              | 1           | <b>0020</b>  |             |
| 2 Base period amount. See instructions .....                                                                                                                                                            | 2           | <b>0030</b>  |             |
| 3 Subtract line 2 from line 1. If less than zero, enter -0- .....                                                                                                                                       | 3           | <b>0040</b>  |             |
| 4 Multiply line 3 by 24% (.24) .....                                                                                                                                                                    | 4           | <b>0050</b>  |             |
| <b>Qualified research expenses paid or incurred.</b>                                                                                                                                                    |             |              |             |
| 5 Wages for qualified services. See instructions .....                                                                                                                                                  | 5           | <b>0060</b>  |             |
| 6 Cost of supplies. See instructions .....                                                                                                                                                              | 6           | <b>0070</b>  |             |
| 7 Rental or lease costs of computers. See instructions .....                                                                                                                                            | 7           | <b>0080</b>  |             |
| 8 Enter the applicable percentage of contract research expenses. See instructions .....                                                                                                                 | 8           | <b>0090</b>  |             |
| 9 Total qualified research expenses. Add line 5 through line 8 .....                                                                                                                                    | 9           | <b>0100</b>  |             |
| 10 Enter fixed-base percentage, but not more than 16% (.16). See instructions .....                                                                                                                     | 10          | <b>0110</b>  | %           |
| 11 Enter average annual gross receipts. See instructions .....                                                                                                                                          | 11          | <b>0120</b>  |             |
| 12 Base amount. Multiply line 11 by the percentage on line 10 .....                                                                                                                                     | 12          | <b>0130</b>  |             |
| 13 Subtract line 12 from line 9. If zero or less, enter -0- .....                                                                                                                                       | 13          | <b>0140</b>  |             |
| 14 Multiply line 9 by 50% (.50). See instructions .....                                                                                                                                                 | 14          | <b>0150</b>  |             |
| 15 Enter the smaller of line 13 or line 14 .....                                                                                                                                                        | 15          | <b>0160</b>  |             |
| 16 Multiply line 15 by 15% (.15) .....                                                                                                                                                                  | 16          | <b>0170</b>  |             |
| 17 a Regular credit. Add line 4 and line 16. If you do not elect the reduced credit under IRC Section 280C(c), enter the result here, and see instructions for the schedule that must be attached ..... | 17a         | <b>0180</b>  |             |
| b Reduced regular credit under IRC Section 280C(c). Multiply line 17a by:                                                                                                                               |             | <b>@0185</b> |             |
| • 90.7% (.907) for individuals and estates or trusts;                                                                                                                                                   |             |              |             |
| • 91.16% (.9116) for corporations; or                                                                                                                                                                   |             |              |             |
| • 98.5% (.985) for S corporations.                                                                                                                                                                      |             |              |             |
| Enter the reduced credit amount and write "Section 280C" on the dotted line to the left of the entry space .....                                                                                        | <b>0200</b> | 17b          | <b>0190</b> |

**Section B Alternative Incremental Credit.** Skip this section if you completed Section A, Regular Credit.

Line 18 through line 21 are to be completed only by corporations (other than S corporations, personal holding companies, and service organizations).  
 Individuals, estates, trusts, and partnerships, begin on line 22.

|                                                      |                                                                                                                                                                                                                                                                                            |      |          |
|------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|----------|
| 18                                                   | Basic research payments paid or incurred during the taxable year. See instructions                                                                                                                                                                                                         | 18   |          |
| 19                                                   | Base period amount. See instructions                                                                                                                                                                                                                                                       | 19   |          |
| 20                                                   | Subtract line 19 from line 18. If less than zero, enter -0-                                                                                                                                                                                                                                | 20   |          |
| 21                                                   | Multiply line 20 by 24% (.24)                                                                                                                                                                                                                                                              | 21   |          |
| <b>Qualified research expenses paid or incurred.</b> |                                                                                                                                                                                                                                                                                            |      |          |
| 22                                                   | Wages for qualified services. See instructions                                                                                                                                                                                                                                             | 22   | 0250     |
| 23                                                   | Cost of supplies. See instructions                                                                                                                                                                                                                                                         | 23   | 0260     |
| 24                                                   | Rental or lease costs of computers. See instructions                                                                                                                                                                                                                                       | 24   | 0270     |
| 25                                                   | Enter the applicable percentage of contract research expenses. See instructions                                                                                                                                                                                                            | 25   | 0280     |
| 26                                                   | Total qualified research expenses. Add line 22 through line 25                                                                                                                                                                                                                             | 26   | 0290     |
| 27                                                   | Enter average annual gross receipts. See instructions                                                                                                                                                                                                                                      | 27   | 0300     |
| 28                                                   | Multiply line 27 by 1% (.01)                                                                                                                                                                                                                                                               | 28   | 0310     |
| 29                                                   | Subtract line 28 from line 26                                                                                                                                                                                                                                                              | 29   | 0320     |
| 30                                                   | Multiply line 27 by 1.5% (.015)                                                                                                                                                                                                                                                            | 30   | 0330     |
| 31                                                   | Subtract line 30 from line 26. If zero or less, enter -0-                                                                                                                                                                                                                                  | 31   | 0340     |
| 32                                                   | Subtract line 31 from line 29. If zero or less, enter -0-                                                                                                                                                                                                                                  | 32   | 0350     |
| 33                                                   | Multiply line 27 by 2% (.02)                                                                                                                                                                                                                                                               | 33   | 0360     |
| 34                                                   | Subtract line 33 from line 26. If zero or less, enter -0-                                                                                                                                                                                                                                  | 34   | 0370     |
| 35                                                   | Subtract line 34 from line 31. If zero or less, enter -0-                                                                                                                                                                                                                                  | 35   | 0380     |
| 36                                                   | Multiply line 32 by 1.49% (.0149)                                                                                                                                                                                                                                                          | 36   | 0390     |
| 37                                                   | Multiply line 35 by 1.98% (.0198)                                                                                                                                                                                                                                                          | 37   | 0400     |
| 38                                                   | Multiply line 34 by 2.48% (.0248)                                                                                                                                                                                                                                                          | 38   | 0410     |
| 39                                                   | a Alternative incremental credit. Add line 21, line 36, line 37, and line 38. If you do not elect the reduced credit under IRC Section 280C(c), enter the result here, and see instructions for the schedule that must be attached                                                         | 39a  | 0420     |
|                                                      | b Reduced alternative incremental credit under IRC Section 280C(c). Multiply line 39a by:                                                                                                                                                                                                  |      | @0425    |
|                                                      | • 90.7% (.907) for individuals and estates or trusts;                                                                                                                                                                                                                                      |      |          |
|                                                      | • 91.16% (.9116) for corporations; or                                                                                                                                                                                                                                                      |      |          |
|                                                      | • 98.5% (.985) for S corporations.                                                                                                                                                                                                                                                         |      |          |
|                                                      | Enter the reduced credit amount and write "Section 280C" on the dotted line to the left of the entry space                                                                                                                                                                                 | 0440 | 39b 0430 |
| 40                                                   | Pass-through research credit(s) from S corporations, estates, trusts, and partnerships. See instructions                                                                                                                                                                                   | 40   | 0450     |
| 41                                                   | Current year research credit. If you did not elect the reduced credit under IRC Section 280C(c), add line 17a or line 39a to line 40 and enter the result here. If you elected the reduced credit under IRC Section 280C(c), add line 17b or line 39b to line 40 and enter the result here | 41   | 0460     |
| 42                                                   | Enter the amount of credit on line 41 that is from passive activities. If none of the amount on line 41 is from passive activities, enter -0-                                                                                                                                              | 42   | 0470     |
| 43                                                   | Subtract line 42 from line 41                                                                                                                                                                                                                                                              | 43   | 0480     |
| 44                                                   | Enter the allowable credit from passive activities. See instructions                                                                                                                                                                                                                       | 44   | 0490     |
| 45                                                   | Non-passive activity credit carryover from prior year. See instructions                                                                                                                                                                                                                    | 45   | 0500     |
| 46                                                   | Total available research credit. Add line 43 through line 45                                                                                                                                                                                                                               | 46   | 0510     |

**Caution:** Your credit may be limited. See instructions for line 46.

**Part II Carryover Computation.** Do not complete this part if you must file Schedule P (100, 100W, 540, 540NR, or 541).

|    |                                                                                        |    |      |
|----|----------------------------------------------------------------------------------------|----|------|
| 47 | Amount of research credit claimed on current year tax return. See line 46 instructions | 47 | 0520 |
| 48 | Credit carryover available to future years. Subtract line 47 from line 46              | 48 | 0530 |

**2005****Investment Interest Expense Deduction**

Attach to Form 540, Long Form 540NR, or Form 541.

**3526**

Name(s) as shown on return

Social security number or FEIN

|           |                                                                                                                                                               |           |             |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-------------|
| <b>1</b>  | Investment interest expense paid or accrued in 2005. See instructions                                                                                         | <b>1</b>  | <b>0010</b> |
| <b>2</b>  | Disallowed investment interest expense from 2004 form FTB 3526, line 7. If zero or less, enter -0-                                                            | <b>2</b>  | <b>0020</b> |
| <b>3</b>  | Total investment interest expense. Add line 1 and line 2                                                                                                      | <b>3</b>  | <b>0030</b> |
| <b>4a</b> | Gross income from property held for investment (excluding any net gain from the disposition of property held for investment). See instructions                | <b>4a</b> | <b>0032</b> |
| <b>4b</b> | Net gain from the disposition of property held for investment. See instructions                                                                               | <b>4b</b> | <b>0035</b> |
| <b>4c</b> | Net capital gain from the disposition of property held for investment. See instructions                                                                       | <b>4c</b> | <b>0040</b> |
| <b>4d</b> | Subtract line 4c from line 4b. If zero or less, enter -0-                                                                                                     | <b>4d</b> | <b>0042</b> |
| <b>4e</b> | Enter all or part of the amount on line 4c that you elect to include in investment income. Do not include more than the amount on line 4b. See instructions   | <b>4e</b> | <b>0044</b> |
| <b>4f</b> | Investment income. Add line 4a, line 4d, and line 4e                                                                                                          | <b>4f</b> | <b>0046</b> |
| <b>5</b>  | Investment expenses. See instructions                                                                                                                         | <b>5</b>  | <b>0050</b> |
| <b>6</b>  | Net investment income. Subtract line 5 from line 4f                                                                                                           | <b>6</b>  | <b>0060</b> |
| <b>7</b>  | Disallowed investment interest expense to be carried forward to 2006. Subtract line 6 from line 3. If zero or less, enter -0-                                 | <b>7</b>  | <b>0070</b> |
| <b>8</b>  | Investment interest expense deduction. Enter the smaller of line 3 or line 6. Form 541 filers, stop here and see instructions. All other filers, go to line 9 | <b>8</b>  | <b>0080</b> |
| <b>9</b>  | Enter the amount from federal Form 4952, line 8                                                                                                               | <b>9</b>  | <b>0082</b> |
| <b>10</b> | California investment interest expense deduction adjustment. Enter the difference between line 8 and line 9. See instructions.                                | <b>10</b> | <b>0084</b> |

**General Information**

In general, California law conforms to the Internal Revenue Code (IRC) as of January 2005. However, there are continuing differences between California and federal law. When California conforms to federal tax law changes, we do not always adopt all of the changes made at the federal level. For more information regarding California and federal law, visit our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov) and search for **conformity**. Additional information can be found in FTB Pub. 1001, *Supplemental Guidelines to California Adjustments*, the instructions for California Schedule CA (540 or 540NR), and the Business Entity tax booklets.

Note, the instructions provided with California tax forms are a summary of California tax law and are only intended to aid taxpayers in preparing their state income tax returns. We include information that is most useful to the greatest number of taxpayers in the limited space available. It is not possible to include all requirements of the California Revenue and Taxation Code (R&TC) in the tax booklets. Taxpayers should not consider the tax booklets as authoritative law.

For tax years beginning after December 31, 1992, under federal law, net capital gain from the disposition of property held for investment is excluded from investment income when figuring the investment interest limitation. However, taxpayers may elect to include in their investment income as much of their net capital gain investment income as they choose if they also reduce the amount of net capital gain eligible for the special federal capital gain tax rate. California conforms to this federal provision for taxable years beginning on or after January 1, 1997.

This form allows you to make a separate California election to include net capital gain

investment income in the calculation of the investment interest limitation. However, California does not have a special capital gain tax rate (all income is taxed at the same rate), and you should consider the effect on your California tax before making a separate California election or applying the federal election for California purposes.

For taxable years beginning on or after January 1, 2002, California law was changed to clarify the method used to calculate loss carryovers, deferred deductions, and deferred income for nonresident and part-year resident taxpayers. This changed the tax computation to recognize those items, and established a new method to determine percentages for computing tax for all nonresidents and part-year residents. The nonresident tax forms (Long and Short Form 540NR) have been revised to more clearly show that nonresidents pay tax to California only on their California taxable income. For more information, get FTB Pub. 1100, *Taxation of Nonresidents and Individuals Who Change Residency*.

**Military Personnel** – Servicemembers domiciled outside of California, and their spouses, may exclude the member's military compensation from gross income when computing the tax rate on nonmilitary income. Requirements for military servicemembers domiciled in California remain unchanged. Military servicemembers domiciled in California must include their military pay in total income. In addition, they must include their military pay in California source income when stationed in California. However, military pay is not California source income when a servicemember is permanently stationed outside of California. For more information, get FTB Pub. 1032, *Tax Information for Military Personnel*.

**A Purpose**

Interest expense paid by an individual, estate, or trust on a loan allocable to property held for investment may not be fully deductible in the current year. Use form FTB 3526 to figure the amount of investment interest expense deductible for the current year and the amount, if any, to carry forward to future years.

**B Who Must File**

If you are an individual, estate, or a trust and you claim a deduction for investment interest expense, you must complete and attach form FTB 3526 to your tax return.

**Exception:** You do not have to file form FTB 3526 if **all** of the following apply:

- Your only investment income was from interest or dividends.
- You have no other deductible expenses connected with the production of interest or dividends.
- Your investment interest expense is not more than your investment income.
- You have no disallowed investment interest expense from 2004.

**Specific Instructions**

Generally, California law for the investment interest expense deduction follows federal law. Get the instructions for federal Form 4952, Investment Interest Expense Deduction, for more information. Get federal Publication 550, Investment Income and Expenses, to determine your investment interest expense deduction if you have interest income or expense attributable to a working interest in oil or gas property or if you paid or accrued interest on a loan and you used the proceeds of the loan for more than one purpose.



**2005 Credit Carryover Summary****3540**

Attach to your California tax return.

**You do not need to complete this form if you file Schedule P (100, 100W, 540, 540NR, or 541).**☐ Social security ☐ Corporation number ☐ FEIN**0010**

Name(s) as shown on your California tax return

Secretary of State file number

| Code | Name of repealed credit                                               | (a)<br>Credit carryover available<br>from prior years | (b)<br>Credit carryover<br>used this year | (c)<br>Credit carryover to<br>future years |
|------|-----------------------------------------------------------------------|-------------------------------------------------------|-------------------------------------------|--------------------------------------------|
| 184  | Political Contributions                                               | <b>0020</b>                                           | <b>0030</b>                               | <b>0040</b>                                |
| 171  | Ridesharing<br>Caution: See instructions for Code 171.                | <b>0050</b>                                           | <b>0060</b>                               | <b>0070</b>                                |
| 178  | Water Conservation                                                    | <b>0080</b>                                           | <b>0090</b>                               | <b>0100</b>                                |
| 179  | Solar Pump                                                            | <b>0110</b>                                           | <b>0120</b>                               | <b>0130</b>                                |
| 182  | Energy Conservation                                                   | <b>0140</b>                                           | <b>0150</b>                               | <b>0160</b>                                |
| 186  | Residential Rental and Farm Sales                                     | <b>0170</b>                                           | <b>0180</b>                               | <b>0190</b>                                |
| 201  | Technological Property Contribution                                   |                                                       |                                           |                                            |
| 202  | Contribution of Computer Software                                     |                                                       |                                           |                                            |
| 175  | Agricultural Products                                                 | <b>0200</b>                                           | <b>0210</b>                               | <b>0220</b>                                |
| 180  | Solar Energy                                                          | <b>0230</b>                                           | <b>0240</b>                               | <b>0250</b>                                |
| 181  | Commercial Solar Energy                                               | <b>0260</b>                                           | <b>0270</b>                               | <b>0280</b>                                |
| 185  | Orphan Drug                                                           | <b>0290</b>                                           | <b>0300</b>                               | <b>0310</b>                                |
| 161  | Young Infant                                                          | <b>0320</b>                                           | <b>0330</b>                               | <b>0340</b>                                |
| 196  | Commercial Solar Electric System                                      | <b>0350</b>                                           | <b>0360</b>                               | <b>0370</b>                                |
| 160  | Low-Emission Vehicles                                                 | <b>0380</b>                                           | <b>0390</b>                               | <b>0400</b>                                |
| 174  | Recycling Equipment                                                   | <b>0410</b>                                           | <b>0420</b>                               | <b>0430</b>                                |
| 191  | Employer Ridesharing<br>(Large Employer)                              | <b>0440</b>                                           | <b>0450</b>                               | <b>0460</b>                                |
| 192  | Employer Ridesharing<br>(Small Employer)                              | <b>0470</b>                                           | <b>0480</b>                               | <b>0490</b>                                |
| 193  | Employer Ridesharing<br>(Public Transit Passes)                       | <b>0500</b>                                           | <b>0510</b>                               | <b>0520</b>                                |
| 194  | Employee Ridesharing                                                  | <b>0530</b>                                           | <b>0540</b>                               | <b>0550</b>                                |
| 159  | Los Angeles Revitalization Zone<br>(LARZ) Hiring and Sales or Use Tax | <b>0560</b>                                           | <b>0570</b>                               | <b>0580</b>                                |
| 200  | Salmon and Steelhead<br>Trout Habitat Restoration                     | <b>0590</b>                                           | <b>0600</b>                               | <b>0610</b>                                |
| 199  | Manufacturers' Investment<br>Credit (MIC)                             | <b>0620</b>                                           | <b>0630</b>                               | <b>0640</b>                                |

**2005 Enhanced Oil Recovery Credit****3546**

Attach to your California tax return.

☐ Social security ☐ Corporation number ☐ FEIN**0010**

Name(s) as shown on your California tax return

Secretary of State file number

**Credit Computation**

|                                                                                                                                                                              |                                                                                                                    |   |             |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|---|-------------|
| 1                                                                                                                                                                            | Qualified enhanced oil recovery costs. See instructions .....                                                      | 1 | <b>0020</b> |
| 2                                                                                                                                                                            | Current year credit. Multiply line 1 by 5% (.05) .....                                                             | 2 | <b>0030</b> |
| 3                                                                                                                                                                            | Pass-through enhanced oil recovery credit(s) from Schedule(s) K-1 (100S, 541, 565, or 568). See instructions ..... | 3 | <b>0040</b> |
| 4                                                                                                                                                                            | Total current year enhanced oil recovery credit. Add line 2 and line 3 .....                                       | 4 | <b>0050</b> |
| 5                                                                                                                                                                            | Credit carryover from a prior year(s). See instructions .....                                                      | 5 | <b>0060</b> |
| 6                                                                                                                                                                            | Total available enhanced oil recovery credit. Add line 4 and line 5 .....                                          | 6 | <b>0070</b> |
| 7                                                                                                                                                                            | Enter the amount of credit claimed on the current year tax return .....                                            | 7 | <b>0080</b> |
| <b>Caution:</b> This amount may be less than the amount on line 6 if your credit is limited by tentative minimum tax or your tax liability. See the instructions for line 7. |                                                                                                                    |   |             |
| 8                                                                                                                                                                            | Credit carryover available for future years. Subtract line 7 from line 6 .....                                     | 8 | <b>0090</b> |

**General Information**

California allows an enhanced oil recovery credit which is similar to the federal enhanced oil recovery credit under Internal Revenue Code (IRC) Section 43, with exceptions. Unless specifically identified otherwise, references in these instructions are to the IRC as of January 1, 2005, and to the California Revenue and Taxation Code (R&TC).

**A Purpose**

Use form FTB 3546 to figure and claim the enhanced oil recovery credit for enhanced oil recovery projects located within California. Also use this form to claim pass-through enhanced oil recovery credits received from S corporations, estates or trusts, partnerships, or limited liability companies (LLCs) classified as partnerships.

S corporations, estates or trusts, partnerships, and LLCs classified as partnerships should complete form FTB 3546 to figure the amount of credit to pass through to shareholders, beneficiaries, partners, or members. Attach this form to Form 100S, Form 541, Form 565, or Form 568. Show the pass-through credit for each shareholder, beneficiary, partner, or member on Schedule K-1 (100S, 541, 565, or 568).

**B Description**

The California enhanced oil recovery credit is available for taxable years beginning on or after January 1, 1996. The tentative enhanced oil recovery credit is equal to 5% (representing 1/3 of the federal enhanced oil recovery credit) of the qualified enhanced oil recovery costs for qualified oil recovery projects located within California. See General Information F, Limitations, for further limitations on the enhanced oil recovery credit.

**C California and Federal Differences**

The federal enhanced oil recovery credit under IRC Section 43 and the California enhanced oil recovery credit under R&TC Sections 17052.8 and 23604 are generally the same, except that:

1. The California credit is equal to **5%** of the qualified enhanced oil recovery costs for qualified oil recovery projects **located within California**, as opposed to the federal credit which is equal to 15% of the qualified enhanced oil recovery costs for qualified oil recovery projects located within the United States, including the seabed and subsoil adjacent to the territorial waters of the United States as defined under IRC Section 638(1).
2. California **does not allow** the enhanced oil recovery credit for the following taxpayers:
  - Taxpayers who are **retailers of oil or natural gas** that directly (or through a related person) sell oil or natural gas, excluding bulk sales of aviation fuels to the Department of Defense. See IRC Sections 613A(d)(2) and 613A(d)(3) for more information.
  - Taxpayers (or related persons) who are **refiners of crude oil and, on any day during the taxable year, whose daily refinery output exceeded 50,000 barrels. See IRC Section 613A(d)(4) for more information.**
3. The California credit may be carried over for 15 years and is subject to limitations described in General Information F, Limitations. The federal credit is part of the general business credit subject to the limitations imposed by IRC Section 38.

**D Definitions**

**Qualified enhanced oil recovery costs** means:

1. Any amount paid or incurred during the taxable year for tangible property located within California:
  - That is an integral part of a qualified enhanced oil recovery project in California; and
  - For which depreciation (or amortization) is allowable.
2. Any intangible drilling and development costs:
  - That are paid or incurred in connection with a qualified enhanced oil recovery project located within California; and
  - For which the taxpayer may make an election to capitalize and amortize such costs under IRC Section 263(c) and R&TC Sections 17201 and 24423.
3. Any qualified tertiary injectant expenses paid or incurred in connection with a qualified enhanced oil recovery project located within California.

**Note:** For California Personal Income Tax Law and Corporation Tax Law purposes, tertiary injectant costs must be capitalized and deducted through depreciation because California has not conformed to the provisions of IRC Section 193.

**Qualified enhanced oil recovery project** means any project **located within California** involving the application of one or more tertiary recovery methods defined in IRC Section 193(b)(3), and mentioned below, that can reasonably be expected to result in more than an insignificant increase in the amount of crude oil recovery.

**2005 Donated Agricultural Products Transportation Credit****3547**

Attach to your California tax return.

Name(s) as shown on your California tax return

☐ Social security ☐ Corporation number ☐ FEIN**0010**

Business address (number and street)

PMB no.

Secretary of State file number

**0020****0030**

City or town

State

ZIP Code

**0040**

|                                                                                                                                                                              |                                                                                                                                              |          |             |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|----------|-------------|
| <b>1</b>                                                                                                                                                                     | Eligible transportation costs. See instructions .....                                                                                        | <b>1</b> | <b>0050</b> |
| <b>2</b>                                                                                                                                                                     | Current year credit. Multiply line 1 by 50% (.50) .....                                                                                      | <b>2</b> | <b>0060</b> |
| <b>3</b>                                                                                                                                                                     | Pass-through donated agricultural products transportation credit(s) from Schedule(s) K-1 (100S, 541, 565, or 568).<br>See instructions ..... | <b>3</b> | <b>0070</b> |
| <b>4</b>                                                                                                                                                                     | Total current year donated agricultural products transportation credit. Add line 2 and line 3 .....                                          | <b>4</b> | <b>0080</b> |
| <b>5</b>                                                                                                                                                                     | Credit carryover from a prior year .....                                                                                                     | <b>5</b> | <b>0090</b> |
| <b>6</b>                                                                                                                                                                     | Total available donated agricultural products transportation credit. Add line 4 and line 5 .....                                             | <b>6</b> | <b>0100</b> |
| <b>7</b>                                                                                                                                                                     | Enter the amount of credit claimed on your current year tax return ..... <b>■</b>                                                            | <b>7</b> | <b>0110</b> |
| <b>Caution:</b> This amount may be less than the amount on line 6 if your credit is limited by tentative minimum tax or your tax liability. See the instructions for line 7. |                                                                                                                                              |          |             |
| <b>8</b>                                                                                                                                                                     | Credit carryover available for future years. Subtract line 7 from line 6 .....                                                               | <b>8</b> | <b>0120</b> |

**General Information**

References in these instructions are to the Internal Revenue Code (IRC) as of January 1, 2005, and to the California Revenue and Taxation Code (R&TC).

**Private Mailbox (PMB) Number**

If you lease a private mailbox (PMB) from a private business rather than a PO box from the United States Postal Service, include the box number in the field labeled "PMB no." in the address area.

**A Purpose**

Use form FTB 3547 to figure and claim the donated agricultural products transportation credit, pursuant to R&TC Sections 17053.12 and 23608. Also use this form to claim pass-through donated agricultural products transportation credits received from S corporations, estates or trusts, or partnerships.

S corporations, estates or trusts, partnerships, and limited liability companies classified as partnerships should complete form FTB 3547 to figure the amount of credit to pass through to shareholders, beneficiaries, partners, or members. Attach this form to Form 100S, Form 541, Form 565, or Form 568. Show the pass-through credit for each shareholder, beneficiary, partner, or member on Schedule K-1 (100S, 541, 565, or 568).

**B Description**

For taxable years beginning on or after January 1, 1996, the amount of the credit allowed is 50% of the eligible transportation costs paid or incurred by the taxpayer in connection with the transportation of any donated agricultural product.

**C Qualifications**

To qualify for this credit, you must be engaged in the business of processing, distributing, or selling agricultural products. You may claim the credit for eligible transportation costs paid or incurred in connection with the donation of any agricultural product to a nonprofit charitable organization.

**Certification**

You must receive a certificate from the nonprofit charitable organization certifying that your agricultural product donation is in accordance with the provisions of the California Food and Agricultural Code. You should retain this certificate and provide a copy to the Franchise Tax Board upon request.

**D Definitions**

**Agricultural product** – Any fowl, animal, vegetable or other stuff, product, or article which is customary, or proper food for human beings.

**Nonprofit charitable organization** – A charitable organization that has exempt status under IRC Section 501(c)(3) or R&TC Section 23701d.

**Transportation costs** – Reasonable transportation or travel expenses (including meals) incurred in performing services away from home for qualified organizations if no significant element of personal pleasure, recreation, or vacation is involved. Parking fees and tolls may be included in the actual transportation costs; however,

**2005 Disabled Access Credit for Eligible Small Businesses****3548**

Attach to your California tax return.

Name(s) as shown on your California tax return

☐ Social security ☐ Corporation number ☐ FEIN**0010**

Address of facility (number and street)

**0020**

PMB no.

**0022**

Secretary of State file number

City or town

**0030**

State

ZIP Code

|                                                                                                                                                                              |    |              |           |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|--------------|-----------|
| 1 Eligible access expenditures. See instructions                                                                                                                             | 1  | <b>0040</b>  |           |
| 2 Maximum amount of eligible access expenditures                                                                                                                             | 2  | <b>\$250</b> | <b>00</b> |
| 3 Enter the smaller of line 1 or line 2                                                                                                                                      | 3  | <b>0060</b>  |           |
| 4 Current year credit. Multiply line 3 by 50% (.50)                                                                                                                          | 4  | <b>0070</b>  |           |
| 5 Pass-through disabled access credit(s) from Schedule(s) K-1 (100S, 541, 565, or 568). See instructions                                                                     | 5  | <b>0080</b>  |           |
| 6 Total current year disabled access credit. Add line 4 and line 5, but do not enter more than \$125                                                                         | 6  | <b>0090</b>  |           |
| 7 Credit carryover from prior year                                                                                                                                           | 7  | <b>0094</b>  |           |
| 8 Total available disabled access credit. Add line 6 and line 7                                                                                                              | 8  | <b>0097</b>  |           |
| 9 Enter the amount of credit claimed on the current year tax return                                                                                                          | 9  | <b>0100</b>  |           |
| <b>Caution:</b> This amount may be less than the amount on line 8 if your credit is limited by tentative minimum tax or your tax liability. See the instructions for line 9. |    |              |           |
| 10 Credit carryover available for future years. Subtract line 9 from line 8                                                                                                  | 10 | <b>0110</b>  |           |

**General Information**

California allows a disabled access credit that is similar to the federal disabled access credit under Internal Revenue Code (IRC) Section 44, with exceptions. Unless specifically identified otherwise, references in these instructions are to the IRC as of January 1, 2005, and to the California Revenue and Taxation Code (R&TC).

**Private Mailbox (PMB) Number**

If you lease a private mailbox (PMB) from a private business, rather than a PO box from the United States Postal Service, include the box number in the field labeled "PMB no." in the address area.

**A Purpose**

Eligible small businesses use form FTB 3548 to figure and claim a credit for expenditures to provide access to disabled individuals. Also use this form to claim pass-through disabled access credits received from S corporations, estates or trusts, partnerships, or limited liability companies (LLCs) classified as partnerships.

S corporations, estates or trusts, partnerships, and LLCs classified as partnerships should complete form FTB 3548 to figure the amount of credit to pass through to shareholders, beneficiaries, partners, or members. Attach this form to Form 100S, Form 541, Form 565, or Form 568. Show the pass-through credit for each shareholder, beneficiary, partner, or member on Schedule K-1 (100S, 541, 565, or 568).

**B Description**

The amount of California credit allowed an eligible small business is 50% of the qualified expenditures that do not exceed \$250 per taxable year. The maximum credit per eligible small business per taxable year is \$125.

**C California and Federal Differences**

The federal disabled access credit under IRC Section 44 and the California disabled access credit under R&TC Sections 17053.42 and 23642 are generally the same, except that:

- The California credit is based on 50% of the eligible access expenditures up to \$250. The federal credit is based on 50% of the eligible access expenditures that exceed \$250 up to a maximum of \$10,250.
- The California credit may be carried over until exhausted. The federal credit is one of the general business credits subject to the limitations imposed by IRC Section 38.

**D Qualifications**

To qualify for the disabled access credit, you must be an **eligible small business** that complies with the federal Americans with Disabilities Act of 1990 (Public Law 101-336) by paying or incurring eligible access expenditures for taxable years beginning on or after January 1, 1996.

**E Definitions**

**Eligible small business** means any business or person that:

- Had gross receipts for the preceding taxable year that did not exceed \$1 million, **or** if gross receipts exceeded \$1 million, employed no more than 30 full-time employees during the preceding taxable year; **and**
- Elects to claim the disabled access credit for the taxable year by filing form FTB 3548.

For purposes of the definition of an eligible small business:

- Gross receipts are reduced by returns and allowances made during the taxable year.
- An employee is considered full-time if employed at least 30 hours per week for 20 or more calendar weeks in the taxable year.

**2005 Enterprise Zone Employee Credit****3553**

Attach to your California tax return.

Name(s) as shown on return

Social security number

**Step 1: Complete the Enterprise Zone Employee Credit Qualification Checklist on page 2 of the instructions to see if you qualify to take this credit.****Step 2: Complete the form below to figure your available credit.**

|    |                                                                                                                                                                                                                                                                       |    |             |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-------------|
| 1  | Enter the total amount of wages you earned working in an enterprise zone. Do not enter more than \$10,500                                                                                                                                                             | 1  | <b>0010</b> |
| 2  | If you file a joint return, enter the total amount of wages your spouse earned working in an enterprise zone. Do not enter more than \$10,500                                                                                                                         | 2  | <b>0020</b> |
| 3  | Add line 1 and line 2                                                                                                                                                                                                                                                 | 3  | <b>0030</b> |
| 4  | Multiply the amount on line 3 by 5% (.05)                                                                                                                                                                                                                             | 4  | <b>0040</b> |
| 5  | Enter the amount from Form 540 or Long Form 540NR, line 17                                                                                                                                                                                                            | 5  | <b>0050</b> |
| 6  | If the amount on line 5 is:<br>• Equal to or less than the amount on line 3, enter -0- here and skip to line 10; or<br>• More than the amount on line 3, enter the amount from line 3                                                                                 | 6  | <b>0060</b> |
| 7  | Subtract line 6 from line 5                                                                                                                                                                                                                                           | 7  | <b>0070</b> |
| 8  | Multiply line 7 by 9% (.09)                                                                                                                                                                                                                                           | 8  | <b>0080</b> |
| 9  | Subtract line 8 from line 4. If the result is zero or less, <b>STOP</b> . You do not qualify for this credit                                                                                                                                                          | 9  | <b>0090</b> |
| 10 | Enter the total amount of enterprise zone wages. See instructions                                                                                                                                                                                                     | 10 | <b>0100</b> |
| 11 | Enter the total amount of employee business expenses that you paid relating to your work in the enterprise zone. See instructions                                                                                                                                     | 11 | <b>0110</b> |
| 12 | Net enterprise zone wage income. Subtract line 11 from line 10                                                                                                                                                                                                        | 12 | <b>0120</b> |
| 13 | Enter the amount of tax for the amount on line 12. See instructions                                                                                                                                                                                                   | 13 | <b>0130</b> |
| 14 | Total available enterprise zone employee credit. Enter the smaller of line 9 or line 13. If you entered -0- on line 6 and skipped to line 10, enter the smaller of line 4 or line 13<br><b>Caution:</b> Your credit may be limited. See the instructions for line 14. | 14 | <b>0140</b> |

**2005****Tax Computation for Children Under Age 14  
with Investment Income****3800**

Attach ONLY to the child's Form 540 or Long Form 540NR

Child's name as shown on return

**0010**

Child's social security number

**0020**

Parent's name (first, initial, and last). (Caution: See instructions before completing.)

**0030**

Parent's social security number

**0040**

Parent's filing status (check one):

☐ Single ☐ Married filing jointly ☐ Married filing separately ☐ Head of household ☐ Qualifying widow(er) **0050**Enter number of exemptions claimed on parent's return ..... **0060** ☐**Part I Child's net investment income****1** Enter the child's investment income, such as taxable interest, ordinary dividends, and capital gains.See instructions. If this amount is \$1,600 or less, stop here; do not file this form ..... **1 0070****2** If the child DID NOT itemize deductions on Form 540 or Long Form 540NR, enter \$1,600. If the child ITEMIZED deductions, see instructions ..... **2 0080****3** Subtract line 2 from line 1. If zero or less, stop here; do not complete the rest of this form but ATTACH it to the child's return ..... **3 0090****4** Enter the child's **taxable** income from Form 540, line 19 or **total taxable** income from Long Form 540NR, line 19 .... **4 0100****5** Net investment income. Enter the **smaller** of line 3 or line 4 ..... **5 0110****Part II Tentative tax based on the tax rate of the parent listed above****6** Enter the parent's **taxable** income from Form 540, line 19; Form 540A, line 16; or **total taxable** income from Long or Short Form 540NR, line 19 ..... **6 0120****7** Enter the total net investment income, if any, from form(s) FTB 3800, line 5, of ALL OTHER children of the parent identified above. **Do not** include the amount from line 5 above ..... **7 0130****8** Add line 5 through line 7 ..... **8 0140****9** Enter the tax on the amount on line 8 based on the **parent's** filing status. Use the tax table or tax rate schedules found in the 2005 instructions for Forms 540 or 540A. See instructions for Long or Short Form 540NR filers ..... **9 0150****10** Enter the parent's tax from Form 540, line 20 or Form 540A, line 17. See instructions for Long or Short Form 540NR filers. Do not include any tax from FTB 3803 ..... **10 0160****11** Subtract line 10 from line 9. If you did not enter an amount on line 7, then enter the amount from line 11 on line 13 and skip line 12a and line 12b ..... **11 0170****12 a** Add line 5 and line 7 ..... **12a 0180****b** Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places) ..... **12b X 0190****13** Multiply line 11 by the decimal amount on line 12b ..... **13 0200****Part III Child's tax****Note:** If the amounts on line 4 and line 5 above are the same, enter -0- on line 15 and go to line 16.**14** Subtract line 5 from line 4 ..... **14 0210****15** Enter the tax on the amount on line 14 based on the **child's** filing status. Use the tax table or tax rate schedules found in the 2005 instructions for Form 540. See instructions for Long Form 540NR filers ..... **15 0220****16** Add line 13 and line 15 ..... **16 0230****17** Enter the tax on the amount on line 4 based on the **child's** filing status. Use the tax table or tax rate schedules found in the 2005 instructions for Form 540. See instructions for Long Form 540NR filers ..... **17 0240****18** Compare the amounts on line 16 and line 17. Enter the **larger** of the two amounts here and on the child's Form 540, line 20. Also fill in the circle labeled "FTB 3800" on the child's tax return. See instructions for Long Form 540NR filers ..... **18 0250**



**2005****Passive Activity Loss Limitations**

Attach to Form 540, Long Form 540NR, Form 541, or Form 100S (S Corporations).

**3801**

Name(s) as shown on return

Social security no., Calif. corporation no., or FEIN

**Part I 2005 Passive Activity Loss****Caution:** See the instructions for Worksheet 1 and Worksheet 3 for federal Form 8582 before completing Part I. Be sure to use California amounts.**Rental Real Estate Activities with Active Participation**

|                                                                                         |           |                 |  |             |
|-----------------------------------------------------------------------------------------|-----------|-----------------|--|-------------|
| <b>1a</b> Activities with net income from Worksheet 1, column (a) .....                 | <b>1a</b> | <b>0010</b>     |  |             |
| <b>1b</b> Activities with net loss from Worksheet 1, column (b) .....                   | <b>1b</b> | ( <b>0020</b> ) |  |             |
| <b>1c</b> Prior year unallowed losses from Worksheet 1, column (c). See instructions .. | <b>1c</b> | ( <b>0030</b> ) |  |             |
| <b>1d</b> Combine line 1a, line 1b, and line 1c .....                                   | <b>1d</b> |                 |  | <b>0040</b> |

**All Other Passive Activities**

|                                                                                                                                                                                                                                      |           |                 |  |             |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------------|--|-------------|
| <b>2a</b> Activities with net income from Worksheet 2, column (a) .....                                                                                                                                                              | <b>2a</b> | <b>0050</b>     |  |             |
| <b>2b</b> Activities with net loss from Worksheet 2, column (b) .....                                                                                                                                                                | <b>2b</b> | ( <b>0060</b> ) |  |             |
| <b>2c</b> Prior year unallowed losses from Worksheet 2, column (c). See instructions ..                                                                                                                                              | <b>2c</b> | ( <b>0070</b> ) |  |             |
| <b>2d</b> Combine line 2a, line 2b, and line 2c .....                                                                                                                                                                                | <b>2d</b> |                 |  | <b>0080</b> |
| <b>3</b> Combine line 1d and line 2d. If the result is net income or zero, see the instructions for line 3. If line 3 and line 1d are losses, go to line 4. Otherwise, enter -0- on line 9 and go to line 10. See instructions ..... | <b>3</b>  |                 |  | <b>0090</b> |

**Part II Special Allowance for Rental Real Estate with Active Participation****Note:** Enter all numbers in Part II as positive amounts. See instructions.

|                                                                                                                                                                                                                                                                   |          |             |  |             |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-------------|--|-------------|
| <b>4</b> Enter the <b>smaller</b> of the loss on line 1d or the loss on line 3 .....                                                                                                                                                                              | <b>4</b> |             |  | <b>0100</b> |
| <b>5</b> Enter \$150,000. If married filing a separate return, see instructions .....                                                                                                                                                                             | <b>5</b> | <b>0110</b> |  |             |
| <b>6</b> Enter federal modified adjusted gross income, but not less than zero.<br>See instructions.<br><b>Note:</b> If line 6 is equal to or more than line 5, skip line 7 and line 8, enter -0- on line 9, and then go to line 10. Otherwise, go to line 7 ..... | <b>6</b> | <b>0120</b> |  |             |
| <b>7</b> Subtract line 6 from line 5 .....                                                                                                                                                                                                                        | <b>7</b> | <b>0130</b> |  |             |
| <b>8</b> Multiply line 7 by 50% (.50). <b>Do not</b> enter more than \$25,000 .....                                                                                                                                                                               | <b>8</b> |             |  | <b>0140</b> |
| <b>9</b> Enter the <b>smaller</b> of line 4 or line 8 .....                                                                                                                                                                                                       | <b>9</b> |             |  | <b>0150</b> |

**Part III Total Losses Allowed**

|                                                                                                                                                                                                     |           |  |  |             |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--|--|-------------|
| <b>10</b> Add the income, if any, from line 1a and line 2a and enter the total .....                                                                                                                | <b>10</b> |  |  | <b>0160</b> |
| <b>11</b> <b>Total losses allowed from all passive activities for 2005.</b> Add line 9 and line 10.<br>See the instructions on Side 2 to find out how to report the losses on your tax return ..... | <b>11</b> |  |  | <b>0170</b> |



# California Worksheets

Attach Side 2 to your California tax return.

## California Passive Activity Worksheet (See General Instructions for Step 1.)

Use this worksheet to figure California income (loss) from passive activities **before** application of passive activity loss (PAL) rules.

| (a)<br>Passive Activity<br>Enter a description of the activity | (b)<br>Federal Schedule<br>Enter the name of the federal form or schedule on which you reported the activity | (c)<br>California Schedule<br>Enter the name of the California form or schedule, if any, used to calculate the California adjustment | (d)<br>Federal Amount<br>Enter your current year federal net income (loss) before application of the PAL rules | (e)<br>California Adjustment<br>Enter any adjustment resulting from differences in federal and California law | (f)<br>California Amount<br>Combine column (d) and column (e) |
|----------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|
| *0190                                                          | +0200                                                                                                        | +0210                                                                                                                                | +0220                                                                                                          | +0230                                                                                                         | +0240                                                         |
| 0250                                                           | 0260                                                                                                         | 0270                                                                                                                                 | 0280                                                                                                           | 0290                                                                                                          | 0300                                                          |
| 0310                                                           | 0320                                                                                                         | 0330                                                                                                                                 | 0340                                                                                                           | 0350                                                                                                          | 0360                                                          |
| 0370                                                           | 0380                                                                                                         | 0390                                                                                                                                 | 0400                                                                                                           | 0410                                                                                                          | 0420                                                          |
| 0430                                                           | 0440                                                                                                         | 0450                                                                                                                                 | 0460                                                                                                           | 0470                                                                                                          | 0480                                                          |
| 0490                                                           | 0500                                                                                                         | 0510                                                                                                                                 | 0520                                                                                                           | 0530                                                                                                          | 0540                                                          |
| 0550                                                           | 0560                                                                                                         | 0570                                                                                                                                 | 0580                                                                                                           | 0590                                                                                                          | 0600                                                          |

## California Adjustment Worksheets (See General Instructions for Step 4.)

Use these worksheets to figure your California adjustments **after** application of the PAL rules.

| (a)<br>Activities<br>Enter a description of the activity. Group activities by the federal schedules on which they were reported | (b)<br>Passive or Nonpassive<br>Enter the passive or nonpassive character of the activity for California purposes | (c)<br>California Amount<br>Enter the California net income (loss) from the activity after application of the PAL rules | (d)<br>Federal Amount<br>Enter the federal net income (loss) from the activity after application of the PAL rules | (e)<br>California Adjustment<br>Subtract the Total amount of column (d) from the Total amount of column (c) and enter the difference in column (e) below. Individuals should transfer this amount to Schedule CA (540 or 540NR) as follows: |
|---------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|---------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

| (a)<br>Schedule C Activities | (b)<br>Passive or Nonpassive | (c)<br>California Amount | (d)<br>Federal Amount | (e)<br>California Adjustment                                                                                                          |
|------------------------------|------------------------------|--------------------------|-----------------------|---------------------------------------------------------------------------------------------------------------------------------------|
| *0610                        | +0620                        | +0630                    | +0640                 | If the amount below is <b>positive</b> , transfer the amount to Schedule CA (540 or 540NR), line 12, column C.                        |
| 0650                         | 0660                         | 0670                     | 0680                  |                                                                                                                                       |
| 0690                         | 0700                         | 0710                     | 0720                  |                                                                                                                                       |
| 0730                         | 0740                         | 0750                     | 0760                  |                                                                                                                                       |
| 0770                         | 0780                         | 0790                     | 0800                  | If the amount below is <b>negative</b> , transfer the amount to Schedule CA (540 or 540NR), (as a positive amount) line 12, column B. |
| 0810                         | 0820                         | 0830                     | 0840                  |                                                                                                                                       |
| 0850                         | 0860                         | 0870                     | 0880                  |                                                                                                                                       |
| Total .....                  |                              | 1(c) 0890                | 1(d)* 0900            | 1(e) 0910                                                                                                                             |

| (a)<br>Schedule E Activities | (b)<br>Passive or Nonpassive | (c)<br>California Amount | (d)<br>Federal Amount | (e)<br>California Adjustment                                                                                                          |
|------------------------------|------------------------------|--------------------------|-----------------------|---------------------------------------------------------------------------------------------------------------------------------------|
| *0920                        | +0930                        | +0940                    | +0950                 | If the amount below is <b>positive</b> , transfer the amount to Schedule CA (540 or 540NR), line 17, column C.                        |
| 0960                         | 0970                         | 0980                     | 0990                  |                                                                                                                                       |
| 1000                         | 1010                         | 1020                     | 1030                  |                                                                                                                                       |
| 1040                         | 1050                         | 1060                     | 1070                  |                                                                                                                                       |
| 1080                         | 1090                         | 1100                     | 1110                  | If the amount below is <b>negative</b> , transfer the amount to Schedule CA (540 or 540NR), (as a positive amount) line 17, column B. |
| 1120                         | 1130                         | 1140                     | 1150                  |                                                                                                                                       |
| 1160                         | 1170                         | 1180                     | 1190                  |                                                                                                                                       |
| Total .....                  |                              | 2(c) 1200                | 2(d)** 1210           | 2(e) 1220                                                                                                                             |

| (a)<br>Schedule F Activities | (b)<br>Passive or Nonpassive | (c)<br>California Amount | (d)<br>Federal Amount | (e)<br>California Adjustment                                                                                                          |
|------------------------------|------------------------------|--------------------------|-----------------------|---------------------------------------------------------------------------------------------------------------------------------------|
| *1230                        | +1240                        | +1250                    | +1260                 | If the amount below is <b>positive</b> , transfer the amount to Schedule CA (540 or 540NR), line 18, column C.                        |
| 1270                         | 1280                         | 1290                     | 1300                  |                                                                                                                                       |
| 1310                         | 1320                         | 1330                     | 1340                  |                                                                                                                                       |
| 1350                         | 1360                         | 1370                     | 1380                  |                                                                                                                                       |
| 1390                         | 1400                         | 1410                     | 1420                  | If the amount below is <b>negative</b> , transfer the amount to Schedule CA (540 or 540NR), (as a positive amount) line 18, column B. |
| 1430                         | 1440                         | 1450                     | 1460                  |                                                                                                                                       |
| 1470                         | 1480                         | 1490                     | 1500                  |                                                                                                                                       |
| Total .....                  |                              | 3(c) 1510                | 3(d)** 1520           | 3(e) 1530                                                                                                                             |

\* This amount should be the same as the amount reported on Schedule CA (540 or 540NR), column A, line 12.

\*\* This amount should be the same as the amount reported on Schedule CA (540 or 540NR), column A, line 17.

\*\*\* This amount should be the same as the amount reported on Schedule CA (540 or 540NR), column A, line 18.

**2005 Passive Activity Credit Limitations****3801-CR****Attach to Form 540, Long Form 540NR, Form 541, or Form 100S.**

Name(s) as shown on return

Social security no., Calif. corporation no., or FEIN

**Part I 2005 Passive Activity Credits****Caution:** Complete Worksheets 1, 2, 3, and 4 in the instructions for federal Form 8582-CR, Passive Activity Credit Limitations using California amounts. If you have credits from a publicly traded partnership, see the instructions for Part V, "Credits from Publicly Traded Partnerships (PTPs)."**Credits From Rental Real Estate Activities with Active Participation**

|                                                                                  |           |             |  |  |
|----------------------------------------------------------------------------------|-----------|-------------|--|--|
| <b>1 a</b> Credits from federal Worksheet 1, column (a) .....                    | <b>1a</b> | <b>0010</b> |  |  |
| <b>b</b> Prior year unallowed credits from federal Worksheet 1, column (b) ..... | <b>1b</b> | <b>0020</b> |  |  |
| <b>c</b> Add line 1a and line 1b .....                                           | <b>1c</b> | <b>0030</b> |  |  |

**Low-Income Housing Credits for Property Placed in Service Before 1990 (or from Pass-Through Interests Acquired Before 1990)**

See the instructions for line 2a through line 2c

|                                                                                  |           |             |  |  |
|----------------------------------------------------------------------------------|-----------|-------------|--|--|
| <b>2 a</b> Credits from federal Worksheet 2, column (a) .....                    | <b>2a</b> | <b>0040</b> |  |  |
| <b>b</b> Prior year unallowed credits from federal Worksheet 2, column (b) ..... | <b>2b</b> | <b>0050</b> |  |  |
| <b>c</b> Add line 2a and line 2b .....                                           | <b>2c</b> | <b>0060</b> |  |  |

**Low-Income Housing Credits for Property Placed in Service After 1989**

See the instructions for line 3a through line 3c.

|                                                                                  |           |             |  |  |
|----------------------------------------------------------------------------------|-----------|-------------|--|--|
| <b>3 a</b> Credits from federal Worksheet 3, column (a) .....                    | <b>3a</b> | <b>0070</b> |  |  |
| <b>b</b> Prior year unallowed credits from federal Worksheet 3, column (b) ..... | <b>3b</b> | <b>0080</b> |  |  |
| <b>c</b> Add line 3a and line 3b .....                                           | <b>3c</b> | <b>0090</b> |  |  |

**All Other Passive Activity Credits**

See the instructions for line 4a through line 4c.

|                                                                                                                           |           |             |  |  |
|---------------------------------------------------------------------------------------------------------------------------|-----------|-------------|--|--|
| <b>4 a</b> Credits from federal Worksheet 4, column (a) .....                                                             | <b>4a</b> | <b>0100</b> |  |  |
| <b>b</b> Prior year unallowed credits from federal Worksheet 4, column (b) .....                                          | <b>4b</b> | <b>0110</b> |  |  |
| <b>c</b> Add line 4a and line 4b .....                                                                                    | <b>4c</b> | <b>0120</b> |  |  |
| <b>5</b> Add line 1c, line 2c, line 3c, and line 4c .....                                                                 | <b>5</b>  | <b>0130</b> |  |  |
| <b>6</b> Enter the tax attributable to net passive income. See instructions .....                                         | <b>6</b>  | <b>0140</b> |  |  |
| <b>7</b> Subtract line 6 from line 5. If line 6 is more than or equal to line 5, enter -0- and see the instructions ..... | <b>7</b>  | <b>0150</b> |  |  |

**Part II Special Allowance for Rental Real Estate Activities with Active Participation****Note:** Complete Part II if you have an amount on line 1c; otherwise, go to Part III.

|                                                                                                                                                                                                           |           |             |  |  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-------------|--|--|
| <b>8</b> Enter the smaller of line 1c or line 7 .....                                                                                                                                                     | <b>8</b>  | <b>0160</b> |  |  |
| <b>9</b> Enter \$150,000 (\$75,000 if married filing a separate return and you lived apart for the entire year). See instructions .....                                                                   | <b>9</b>  | <b>0170</b> |  |  |
| <b>10</b> Enter federal modified adjusted gross income, but not less than zero. See instructions. If line 10 is equal to or more than line 9, skip line 11 through line 15 and enter -0- on line 16 ..... | <b>10</b> | <b>0180</b> |  |  |
| <b>11</b> Subtract line 10 from line 9 .....                                                                                                                                                              | <b>11</b> | <b>0190</b> |  |  |
| <b>12</b> Multiply line 11 by 50% (.50). Do not enter more than \$25,000 (\$12,500 if married filing a separate return and you lived apart for the entire year) .....                                     | <b>12</b> | <b>0200</b> |  |  |
| <b>13</b> Enter the amount, if any, from line 9 of form FTB 3801 .....                                                                                                                                    | <b>13</b> | <b>0210</b> |  |  |
| <b>14</b> Subtract line 13 from line 12 .....                                                                                                                                                             | <b>14</b> | <b>0220</b> |  |  |
| <b>15</b> Enter the tax attributable to the amount on line 14. See instructions .....                                                                                                                     | <b>15</b> | <b>0230</b> |  |  |
| <b>16</b> Enter the smaller of line 8 or line 15 .....                                                                                                                                                    | <b>16</b> | <b>0240</b> |  |  |

**Part III Special Allowance for Low-Income Housing Credits for Property Placed in Service Before 1990 (or from Pass-Through Interests Acquired Before 1990)** **Note:** Complete Part III if you have an amount on line 2c; otherwise, go to Part IV.

|    |                                                                                                                                                                                                     |    |      |  |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|------|--|
| 17 | Enter the amount from line 7                                                                                                                                                                        | 17 | 0260 |  |
| 18 | Enter the amount from line 16                                                                                                                                                                       | 18 | 0270 |  |
| 19 | Subtract line 18 from line 17. If zero, enter -0- here and on line 30 and line 36 and then go to Part V                                                                                             | 19 | 0280 |  |
| 20 | Enter the smaller of line 2c or line 19                                                                                                                                                             | 20 | 0290 |  |
| 21 | Enter \$350,000 (\$175,000 if married filing a separate return and you lived apart for the entire year). See instructions                                                                           | 21 | 0300 |  |
| 22 | Enter federal modified adjusted gross income, but not less than zero. See instructions for line 22. If line 22 is equal to or more than line 21, skip line 23 through line 29, enter -0- on line 30 | 22 | 0310 |  |
| 23 | Subtract line 22 from line 21                                                                                                                                                                       | 23 | 0320 |  |
| 24 | Multiply line 23 by 50% (.50). Do not enter more than \$75,000 (\$37,500 if married filing a separate return and you lived apart for the entire year)                                               | 24 | 0330 |  |
| 25 | Enter the amount, if any, from line 9 of form FTB 3801                                                                                                                                              | 25 | 0340 |  |
| 26 | Subtract line 25 from line 24                                                                                                                                                                       | 26 | 0350 |  |
| 27 | Enter the tax attributable to the amount on line 26. See instructions                                                                                                                               | 27 | 0360 |  |
| 28 | Enter the amount, if any, from line 18                                                                                                                                                              | 28 | 0370 |  |
| 29 | Subtract line 28 from line 27                                                                                                                                                                       | 29 | 0380 |  |
| 30 | Enter the smaller of line 20 or line 29                                                                                                                                                             | 30 | 0390 |  |

**Part IV Special Allowance for Low-Income Housing Credits for Property Placed in Service After 1989**

**Note:** Complete Part IV if you have an amount on line 3c; otherwise, go to Part V.

|    |                                                                                                  |    |      |  |
|----|--------------------------------------------------------------------------------------------------|----|------|--|
| 31 | Enter the amount from line 19 if you completed Part III. Otherwise, subtract line 16 from line 7 | 31 | 0400 |  |
| 32 | Enter the amount from line 30                                                                    | 32 | 0410 |  |
| 33 | Subtract line 32 from line 31. If zero or less, enter -0- here and on line 36                    | 33 | 0420 |  |
| 34 | Enter the smaller of line 3c or line 33                                                          | 34 | 0430 |  |
| 35 | Tax attributable to the remaining special allowance. See instructions                            | 35 | 0440 |  |
| 36 | Enter the smaller of line 34 or line 35                                                          | 36 | 0450 |  |

**Part V Passive Activity Credits Allowed**

|    |                                                                                                                                                                               |    |      |  |
|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|------|--|
| 37 | <b>Passive Activity Credits Allowed.</b> Add line 6, line 16, line 30, and line 36. See page 3 of the instructions if you have any credits from a publicly traded partnership | 37 | 0460 |  |
|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|------|--|

**Note:** If you have credits from more than one passive activity, use Worksheet 5 through Worksheet 9, whichever apply, in the instructions for federal Form 8582-CR to allocate allowed and unallowed credits. Be sure to use California amounts. Also use the worksheets if you must allocate credits because they are reported on different forms.

**Part VI Election to Increase Basis of Credit Property**

|    |                                                                                                                                                                                                                                                                                 |         |                          |
|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|--------------------------|
| 38 | If you disposed of your entire interest in a passive activity or former passive activity in a fully taxable transaction, and you elect to increase the basis of the credit property used in that activity by the unallowed credit that reduced the property's basis, check here | 0470    | <input type="checkbox"/> |
| 39 | Name of activity disposed of                                                                                                                                                                                                                                                    | 0480    |                          |
| 40 | Description of the credit property for which the election is being made                                                                                                                                                                                                         | 0490    |                          |
| 41 | Amount of unallowed credit that reduced the property's basis for California purposes                                                                                                                                                                                            | \$ 0500 |                          |

2005

# Parents' Election to Report Child's Interest and Dividends

3803

## Attach to Parents' Form 540 or Long Form 540NR

Name(s) as shown on return

Your social security number

Child's name (first, initial, and last)

Child's social security number

0100

0110

Caution: If more than one form FTB 3803 is attached, check here

0120 ☐

### Part I — Child's interest and dividend income to report on your return

- 1 a Enter your child's **taxable** interest income \*0130 +0140 \*0150 +0160 \*0170 +0180 1a 0190
- b Enter your child's **tax-exempt** interest income. **Do not** include this amount on line 1a 1b 0200
- 2 Enter your child's ordinary dividends. If none, enter -0-. If your child received any dividends as a nominee, see the instructions \*0210 +0220 2 0230
- 3 Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions \*0235 +0245 3 0260
- 4 Add line 1a, line 2, and line 3. If the total is \$1,600 or less, skip line 5 and line 6 and go to line 7. If the total is \$8,000 or more, **do not** file this form. Your child **must** file his or her own return to report the income 4 0265
- 5 Base amount 5 \$ 1,600.00
- 6 Subtract line 5 from line 4. See the instructions for where to report this amount 6 0270
- Go to line 7 below

### Part II — Tax on the first \$1,600 of child's interest and dividend income

- 7 Amount not taxed 7 \$ 800.00
- 8 Subtract line 7 from line 4. If zero or less, enter -0- 8 0280
- 9 **Tax.** Is the amount on line 8 less than \$800?  
**No.** Enter \$8.00 here and see the **Note** below.  
**Yes.** Multiply line 8 by 1% (.01). Enter the result here and see the **Note** below. } 9 0290

**Note:** Add the amount of tax from each form FTB 3803, line 9 to any tax you enter on Form 540, line 20 or Long Form 540NR, line 20. Also fill in the circle labeled "FTB 3803" on Form 540, line 20 or Long Form 540NR, line 20.

**2005 Installment Sale Income****3805E**

Attach to your California tax return. Use a separate form for each sale or other disposition of property on the installment method.

Name(s) as shown on return

Social security no., California corporation no., SOS no. or FEIN

- 1 Description of property ▶ **0010**
- 2a Date acquired (month, day, and year) ▶ **0020** 2b Date sold (month, day, and year) ▶ **0030**
- 3 Was the property sold to a related party after December 31, 1980? ..... **0040** ☐ Yes ☐ **0050**
- 4 If the answer to the question on line 3 is "Yes," was the property a marketable security? ..... **0060** ☐ Yes ☐ **0070**
- If you checked "Yes," complete Part III. If you checked "No," complete Part III for the year of sale and for 2 years after the year of sale.

**Part I Gross Profit and Contract Price.** Complete this part for the year of sale only.

- 5 Selling price including mortgages and other debts (do not include stated or unstated interest) ..... 5 **0080**
- 6 Mortgages and other debts the buyer assumed or took the property subject to, but not new mortgages the buyer got from a bank or other source ..... 6 **0090**
- 7 Subtract line 6 from line 5 ..... 7 **0100**
- 8 Cost or other basis of property sold ..... 8 **0110**
- 9 Depreciation allowed or allowable. Use California amounts ..... 9 **0120**
- 10 Adjusted basis. Subtract line 9 from line 8 ..... 10 **0130**
- 11 Commissions and other expenses of sale ..... 11 **0140**
- 12 Income recapture from Schedule D-1, Part III. See instructions ..... 12 **0150**
- 13 Add line 10, line 11, and line 12 ..... 13 **0160**
- 14 Subtract line 13 from line 5. If zero or less, **stop here.** Do not complete the rest of this form ..... 14 **0170**
- 15 If the property described on line 1 above was your main home, enter the amount of your excluded gain. Otherwise, enter -0-. Be sure to use California amounts. See instructions ..... 15 **0180**
- 16 **Gross profit.** Subtract line 15 from line 14 ..... 16 **0190**
- 17 Subtract line 13 from line 6. If zero or less, enter -0- ..... 17 **0200**
- 18 **Contract price.** Add line 7 and line 17 ..... 18 **0210**

**Part II Installment Sale Income.** Complete this part for the year of sale and any year you receive a payment or have certain debts you must treat as payments on installment obligations.

- 19 Gross profit percentage. Divide line 16 by line 18. For years after the sale, see instructions ..... 19 **0220**
- 20 **For year of sale only** - Enter amount from line 17 above. Otherwise, enter -0- ..... 20 **0230**
- 21 Payments received during the year. Do not include stated or unstated interest ..... 21 **0240**
- 22 Add line 20 and line 21 ..... 22 **0250**
- 23 Payments received in prior years. Do not include stated or unstated interest ..... 23 **0260**
- 24 **Installment sale income.** Multiply line 22 by line 19 ..... 24 **0270**
- 25 Enter the part of line 24 that is ordinary income under recapture rules. See instructions ..... 25 **0280**
- 26 Subtract line 25 from line 24. Enter the result here and on Schedule D or Schedule D-1. See instructions ..... 26 **0290**

**Part III Related Party Installment Sale Income.** Do not complete this part if you received the final installment payment this taxable year.

- 27 Name, address, and taxpayer identification number of related party **0300**  
**0310**
- 28 Did the related party, during this taxable year, resell or dispose of the property ("second disposition")? ..... **0320** ☐ Yes ☐ **0330**
- 29 If you checked "Yes" on line 28, complete lines 30 through 37 below unless one of the following conditions is met. Check only the box that applies.
- 0340** ☐ The second disposition was more than two years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of the disposition (month, day, and year) ..... ▶ **0350** /
- 0360** ☐ The first disposition was a sale or exchange of stock to the issuing corporation.
- 0370** ☐ The second disposition was an involuntary conversion where the threat of conversion occurred after the first disposition.
- 0380** ☐ The second disposition occurred after the death of the original seller or buyer.
- 0390** ☐ It can be established to the satisfaction of the Franchise Tax Board that tax avoidance was not a principal purpose for either of the dispositions. If you check this box, attach an explanation. **@0400**
- 30 Selling price of property sold by related party ..... 30 **0410**
- 31 Enter contract price from line 18 for year of first sale ..... 31 **0420**
- 32 Enter the **smaller** of line 30 or line 31 ..... 32 **0430**
- 33 Total payments received by the end of your 2005 taxable year. Add line 22 and line 23 ..... 33 **0440**
- 34 Subtract line 33 from line 32. If zero or less, enter -0- ..... 34 **0450**
- 35 Multiply line 34 by the gross profit percentage on line 19 for year of first sale ..... 35 **0460**
- 36 Enter the part of line 35 that is ordinary income under recapture rules. See instructions ..... 36 **0470**
- 37 Subtract line 36 from line 35. Enter the result here and on Schedule D or Schedule D-1. See instructions ..... 37 **0480**

**2005**

# Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts

**3805P**

For calendar year 2005 or  
fiscal year beginning month \_\_\_\_\_ day \_\_\_\_\_ year 2005, and ending month \_\_\_\_\_ day \_\_\_\_\_ year \_\_\_\_\_.

|                                                         |         |           |                             |                                                                           |
|---------------------------------------------------------|---------|-----------|-----------------------------|---------------------------------------------------------------------------|
| First name                                              | Initial | Last name | Your social security number |                                                                           |
|                                                         |         |           | 0020                        |                                                                           |
| Present home address (number and street or rural route) |         | Apt. no.  | PMB no.                     | Check this box if this is an amended return <input type="checkbox"/> 0070 |
| 0030                                                    |         | 0054      | 0053                        |                                                                           |
| City, town, or post office                              |         | State     | ZIP Code                    |                                                                           |
| 0040                                                    |         | 0050      | 0060                        |                                                                           |

**Part I Additional Tax on Early Distributions** – Complete this part if you took a taxable distribution, before you reached age 59½, from a qualified retirement plan (including an IRA) or modified endowment contract. You also may have to complete this part if you received a Form 1099-R that incorrectly indicates an early distribution or you received a Roth IRA distribution (see instructions).

|                                                                                                                                                                                                                               |   |      |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|------|
| 1 Early distributions included in income. For Roth IRA distributions, see instructions                                                                                                                                        | 1 | 0080 |
| 2 Early distributions included on line 1 that are not subject to additional tax. See instructions. Enter the appropriate exception number from instructions <input type="checkbox"/> <input type="checkbox"/> 0090            | 2 | 0100 |
| 3 Amount subject to additional tax. Subtract line 2 from line 1                                                                                                                                                               | 3 | 0110 |
| 4 Tax due. Multiply line 3 by 2½% (.025). Enter here and on Form 540, line 36 or Long Form 540NR, line 45. If you are not required to file a California income tax return, sign this form below and refer to the instructions | 4 | 0120 |

**Caution:** If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 6% (.06) of that amount on line 4 instead of 2½% (.025). See instructions.

**Part II Additional Tax on Distributions from Coverdell Education Savings Accounts (ESAs) or a Qualified Tuition Program (QTP) Not Used for Educational Expenses** – Complete this part if a distribution was made from your Coverdell ESA or QTP and was not used for educational expenses.

|                                                                                                                                                                                                                               |   |      |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|------|
| 5 Distributions included in income from Coverdell ESAs or QTPs from federal Publication 970, Tax Benefits for Education, Worksheet 7-3, line 16                                                                               | 5 | 0130 |
| 6 Distributions included on line 5 that are not subject to additional tax. See instructions                                                                                                                                   | 6 | 0140 |
| 7 Amount subject to additional tax. Subtract line 6 from line 5                                                                                                                                                               | 7 | 0150 |
| 8 Tax due. Multiply line 7 by 2½% (.025). Enter here and on Form 540, line 36 or Long Form 540NR, line 45. If you are not required to file a California income tax return, sign this form below and refer to the instructions | 8 | 0160 |

**Part III Additional Tax on Distributions from Archer Medical Savings Accounts (MSAs)** – Complete this part if you reported a taxable distribution from an MSA on federal Form 8853.

|                                                                                                                                                                                                                                                                                                                                                                                    |     |                               |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-------------------------------|
| 9 Taxable Archer MSA distribution from federal Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, line 10                                                                                                                                                                                                                                                              | 9   | 0170                          |
| 10 a If you meet any of the exceptions to the 10% tax (see instructions), check here                                                                                                                                                                                                                                                                                               | 10a | <input type="checkbox"/> 0180 |
| b Otherwise, multiply line 9 by 10% (.10). Enter the result here and include it in the total on Form 540, line 36 or Long Form 540NR, line 45. If you are not required to file a California income tax return, sign this form below and refer to the instructions                                                                                                                  | 10b | 0190                          |
| 11 Additional tax due from Medicare+Choice MSA distributions. Enter the amount from federal Form 8853, line 15b on this line. Also include this amount in the total on Form 540, line 36 or Long Form 540NR, line 45. If you are not required to file a California income tax return, sign this form below and refer to the instructions. Long Form 540NR filers, see instructions | 11  | 0200                          |

**Signature.** Complete **only** if you are filing this form by itself and not with your tax return.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. It is unlawful to forge a spouse's signature.

Your signature \_\_\_\_\_ Date \_\_\_\_\_

**X**  
Signature of paid preparer (declaration of preparer is based on all information of which preparer has any knowledge.)

Paid preparer's SSN/PTIN \_\_\_\_\_

Firm's name (or yours if self-employed) and address \_\_\_\_\_

FEIN \_\_\_\_\_



**2005****Net Operating Loss (NOL) Computation and NOL and  
Disaster Loss Limitations — Individuals, Estates, and Trusts****3805V**

Attach to your California tax return.

Name(s) as shown on return

Social security number

FEIN

**0010****Part I Computation of Current Year NOL for Individuals, Estates, and Trusts.** If you do not have a current year NOL, go to Part II.**Section A — California Residents Only** (Nonresidents go to Section B)

|                                                                                                                     |                                                                                                                                                                                                                                                                                                                            |    |               |   |
|---------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|---------------|---|
| 1                                                                                                                   | Adjusted gross income from 2005 Form 540, line 17. If negative, use brackets. Estates and Trusts, begin on line 3                                                                                                                                                                                                          | 1  | <b>0020</b>   |   |
| 2                                                                                                                   | Itemized deductions or standard deduction from 2005 Form 540, line 18                                                                                                                                                                                                                                                      | 2  | <b>( 0030</b> | ) |
| 3                                                                                                                   | a Combine line 1 and line 2. (Estates and Trusts, enter taxable income, see instructions.) If negative, use brackets.<br>If positive, enter -0- here and on line 27. Do not complete the rest of Section A. You do not have a current year NOL.<br>Complete Part II and Part III if you have a carryover from prior years. | 3a | <b>0040</b>   |   |
|                                                                                                                     | b 2005 designated disaster loss included in line 3a. Enter as a positive number                                                                                                                                                                                                                                            | 3b | <b>0050</b>   |   |
|                                                                                                                     | c Combine line 3a and line 3b. If negative, use brackets and continue to line 4. If zero or more, do not complete the rest of Part I. Enter the amount from line 3b, if any, in Part III, line 3, column (d) and complete Part II and Part III as instructed                                                               | 3c | <b>0060</b>   |   |
| <b>Note:</b> Enter amounts on line 4 through line 26 as if they were all <b>positive</b> numbers. See instructions. |                                                                                                                                                                                                                                                                                                                            |    |               |   |
| 4                                                                                                                   | Nonbusiness capital losses                                                                                                                                                                                                                                                                                                 | 4  | <b>0070</b>   |   |
| 5                                                                                                                   | Nonbusiness capital gains. See instructions                                                                                                                                                                                                                                                                                | 5  | <b>0080</b>   |   |
| 6                                                                                                                   | If line 4 is more than line 5, enter the difference; otherwise, enter -0-                                                                                                                                                                                                                                                  | 6  | <b>0090</b>   |   |
| 7                                                                                                                   | If line 4 is less than line 5, enter the difference; otherwise, enter -0-                                                                                                                                                                                                                                                  | 7  | <b>0100</b>   |   |
| 8                                                                                                                   | Nonbusiness deductions                                                                                                                                                                                                                                                                                                     | 8  | <b>0110</b>   |   |
| 9                                                                                                                   | Nonbusiness income other than capital gains                                                                                                                                                                                                                                                                                | 9  | <b>0120</b>   |   |
| 10                                                                                                                  | Add line 7 and line 9                                                                                                                                                                                                                                                                                                      | 10 | <b>0130</b>   |   |
| 11                                                                                                                  | If line 8 is more than line 10, enter the difference; otherwise, enter -0-                                                                                                                                                                                                                                                 | 11 | <b>0140</b>   |   |
| 12                                                                                                                  | If line 8 is less than line 10, enter the difference; otherwise, enter -0-                                                                                                                                                                                                                                                 | 12 | <b>0150</b>   |   |
| 13                                                                                                                  | Business capital losses                                                                                                                                                                                                                                                                                                    | 13 | <b>0160</b>   |   |
| 14                                                                                                                  | Business capital gains. See instructions                                                                                                                                                                                                                                                                                   | 14 | <b>0170</b>   |   |
| 15                                                                                                                  | Add line 12 and line 14                                                                                                                                                                                                                                                                                                    | 15 | <b>0180</b>   |   |
| 16                                                                                                                  | If line 13 is more than line 15, enter the difference; otherwise, enter -0-                                                                                                                                                                                                                                                | 16 | <b>0190</b>   |   |
| 17                                                                                                                  | Add line 6 and line 16                                                                                                                                                                                                                                                                                                     | 17 | <b>0200</b>   |   |
| 18                                                                                                                  | Enter the loss, if any, from line 8 of Schedule D (540). Estates and Trusts, enter the loss, if any, from line 9, column (c), of Schedule D (541). If you do not have a loss on that line (and do not have an R&TC Section 18152.5 exclusion), skip line 18 through line 23 and enter on line 24 the amount from line 17.  | 18 | <b>0201</b>   |   |
| 19                                                                                                                  | R&TC Section 18152.5 exclusion. Enter as a positive number                                                                                                                                                                                                                                                                 | 19 | <b>0202</b>   |   |
| 20                                                                                                                  | Subtract line 19 from line 18. If zero or less, enter -0-                                                                                                                                                                                                                                                                  | 20 | <b>0203</b>   |   |
| 21                                                                                                                  | Enter the loss, if any, from line 9 of Schedule D (540). Estates and Trusts, enter the loss, if any, from line 10 of Schedule D (541). Enter as a positive number                                                                                                                                                          | 21 | <b>0204</b>   |   |
| 22                                                                                                                  | If line 20 is more than line 21, enter the difference; otherwise, enter -0-                                                                                                                                                                                                                                                | 22 | <b>0205</b>   |   |
| 23                                                                                                                  | If line 21 is more than line 20, enter the difference; otherwise, enter -0-                                                                                                                                                                                                                                                | 23 | <b>0206</b>   |   |
| 24                                                                                                                  | Subtract line 22 from line 17. If zero or less, enter -0-                                                                                                                                                                                                                                                                  | 24 | <b>0207</b>   |   |
| 25                                                                                                                  | NOL and disaster loss carryovers from prior years. See instructions                                                                                                                                                                                                                                                        | 25 | <b>0210</b>   |   |
| 26                                                                                                                  | Add lines 11, 19, 23, 24, and 25                                                                                                                                                                                                                                                                                           | 26 | <b>0220</b>   |   |
| 27                                                                                                                  | <b>2005 NOL carryover.</b> Combine line 3c and line 26. If more than zero, enter -0-. You do not have a current year NOL to carryover                                                                                                                                                                                      | 27 | <b>0270</b>   |   |



**Section B — Nonresidents and Part-Year Residents Only — Computation of Current Year California NOL**

|                                                                                                                                                                                                                                                                                               | A                                                                 | B                                                                                               | C                                                                                       | D                                                                                                       | E                              |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|--------------------------------|
|                                                                                                                                                                                                                                                                                               | Enter total amounts as if you were a CA resident for entire year. | Enter amounts earned or received from CA sources if you were a nonresident for the entire year. | Enter amounts earned or received during the portion of the year you were a CA resident. | Enter amounts earned or received from CA sources during the portion of the year you were a nonresident. | Total Combine columns C and D. |
| <b>1</b> Adjusted gross income. See instructions<br>If negative, use brackets                                                                                                                                                                                                                 | <b>1</b> 1310                                                     | <b>1320</b>                                                                                     | <b>1330</b>                                                                             | <b>1340</b>                                                                                             | <b>1350</b>                    |
| <b>2</b> Itemized deductions or standard deduction.<br>See instructions                                                                                                                                                                                                                       | <b>2</b> ( 1360 )                                                 | ( 1370 )                                                                                        | ( 1380 )                                                                                | ( 1390 )                                                                                                | ( 1400 )                       |
| <b>3 a</b> Combine line 1 and line 2. If negative, use brackets. If positive, enter -0- here and on line 27. Complete Part II and Part III if you have a carryover from prior years                                                                                                           | <b>3a</b> 1410                                                    | <b>1420</b>                                                                                     | <b>1430</b>                                                                             | <b>1440</b>                                                                                             | <b>1450</b>                    |
| <b>b</b> 2005 designated disaster loss included in line 3a. Enter as a positive number                                                                                                                                                                                                        | <b>3b</b> 1460                                                    | <b>1470</b>                                                                                     | <b>1480</b>                                                                             | <b>1490</b>                                                                                             | <b>1500</b>                    |
| <b>c</b> Combine line 3a and line 3b. If negative, use brackets and continue to line 4                                                                                                                                                                                                        | <b>3c</b> 1510                                                    | <b>1520</b>                                                                                     | <b>1530</b>                                                                             | <b>1540</b>                                                                                             | <b>1550</b>                    |
| <b>Note:</b> Enter amounts on line 4 through line 26 as if they were all positive numbers                                                                                                                                                                                                     |                                                                   |                                                                                                 |                                                                                         |                                                                                                         |                                |
| <b>4</b> Nonbusiness capital losses                                                                                                                                                                                                                                                           | <b>4</b> 1560                                                     | <b>1570</b>                                                                                     | <b>1580</b>                                                                             | <b>1590</b>                                                                                             | <b>1600</b>                    |
| <b>5</b> Nonbusiness capital gains. See instructions                                                                                                                                                                                                                                          | <b>5</b> 1610                                                     | <b>1620</b>                                                                                     | <b>1630</b>                                                                             | <b>1640</b>                                                                                             | <b>1650</b>                    |
| <b>6</b> If line 4 is more than line 5, enter the difference; otherwise, enter -0-                                                                                                                                                                                                            | <b>6</b> 1660                                                     | <b>1670</b>                                                                                     | <b>1680</b>                                                                             | <b>1690</b>                                                                                             | <b>1700</b>                    |
| <b>7</b> If line 4 is less than line 5, enter the difference; otherwise, enter -0-                                                                                                                                                                                                            | <b>7</b> 1710                                                     | <b>1720</b>                                                                                     | <b>1730</b>                                                                             | <b>1740</b>                                                                                             | <b>1750</b>                    |
| <b>8</b> Nonbusiness deductions                                                                                                                                                                                                                                                               | <b>8</b> 1760                                                     | <b>1770</b>                                                                                     | <b>1780</b>                                                                             | <b>1790</b>                                                                                             | <b>1800</b>                    |
| <b>9</b> Nonbusiness income other than capital gains                                                                                                                                                                                                                                          | <b>9</b> 1810                                                     | <b>1820</b>                                                                                     | <b>1830</b>                                                                             | <b>1840</b>                                                                                             | <b>1850</b>                    |
| <b>10</b> Add line 7 and line 9                                                                                                                                                                                                                                                               | <b>10</b> 1860                                                    | <b>1870</b>                                                                                     | <b>1880</b>                                                                             | <b>1890</b>                                                                                             | <b>1900</b>                    |
| <b>11</b> If line 8 is more than line 10, enter the difference; otherwise, enter -0-                                                                                                                                                                                                          | <b>11</b> 1910                                                    | <b>1920</b>                                                                                     | <b>1930</b>                                                                             | <b>1940</b>                                                                                             | <b>1950</b>                    |
| <b>12</b> If line 8 is less than line 10, enter the difference; otherwise, enter -0-                                                                                                                                                                                                          | <b>12</b> 1960                                                    | <b>1970</b>                                                                                     | <b>1980</b>                                                                             | <b>1990</b>                                                                                             | <b>2000</b>                    |
| <b>13</b> Business capital losses                                                                                                                                                                                                                                                             | <b>13</b> 2010                                                    | <b>2020</b>                                                                                     | <b>2030</b>                                                                             | <b>2040</b>                                                                                             | <b>2050</b>                    |
| <b>14</b> Business capital gains. See instructions                                                                                                                                                                                                                                            | <b>14</b> 2060                                                    | <b>2070</b>                                                                                     | <b>2080</b>                                                                             | <b>2090</b>                                                                                             | <b>2100</b>                    |
| <b>15</b> Add line 12 and line 14                                                                                                                                                                                                                                                             | <b>15</b> 2110                                                    | <b>2120</b>                                                                                     | <b>2130</b>                                                                             | <b>2140</b>                                                                                             | <b>2150</b>                    |
| <b>16</b> If line 13 is more than line 15, enter the difference; otherwise, enter -0-                                                                                                                                                                                                         | <b>16</b> 2160                                                    | <b>2170</b>                                                                                     | <b>2180</b>                                                                             | <b>2190</b>                                                                                             | <b>2200</b>                    |
| <b>17</b> Add line 6 and line 16                                                                                                                                                                                                                                                              | <b>17</b> 2210                                                    | <b>2220</b>                                                                                     | <b>2230</b>                                                                             | <b>2240</b>                                                                                             | <b>2250</b>                    |
| <b>18</b> Enter the loss, if any, from line 4 of Schedule D (540NR) worksheet for nonresidents and part-year residents. If you do not have a loss on that line (and do not have an R&TC Section 18152.5 exclusion), skip line 18 through line 23 and enter on line 24 the amount from line 17 | <b>18</b> 2260                                                    | <b>2270</b>                                                                                     | <b>2280</b>                                                                             | <b>2290</b>                                                                                             | <b>2300</b>                    |
| <b>19</b> R&TC Section 18152.5 exclusion. Enter as a positive number                                                                                                                                                                                                                          | <b>19</b> 2310                                                    | <b>2320</b>                                                                                     | <b>2330</b>                                                                             | <b>2340</b>                                                                                             | <b>2350</b>                    |
| <b>20</b> Subtract line 19 from line 18. If zero or less, enter -0-                                                                                                                                                                                                                           | <b>20</b> 2360                                                    | <b>2370</b>                                                                                     | <b>2380</b>                                                                             | <b>2390</b>                                                                                             | <b>2400</b>                    |
| <b>21</b> Enter the loss, if any, from line 5 of Schedule D (540NR) worksheet for nonresidents and part-year residents. Enter as a positive number                                                                                                                                            | <b>21</b> 2410                                                    | <b>2420</b>                                                                                     | <b>2430</b>                                                                             | <b>2440</b>                                                                                             | <b>2450</b>                    |
| <b>22</b> If line 20 is more than line 21, enter the difference; otherwise, enter -0-                                                                                                                                                                                                         | <b>22</b> 2460                                                    | <b>2470</b>                                                                                     | <b>2480</b>                                                                             | <b>2490</b>                                                                                             | <b>2500</b>                    |
| <b>23</b> If line 21 is more than line 20, enter the difference; otherwise, enter -0-                                                                                                                                                                                                         | <b>23</b> 2510                                                    | <b>2520</b>                                                                                     | <b>2530</b>                                                                             | <b>2540</b>                                                                                             | <b>2550</b>                    |
| <b>24</b> Subtract line 22 from line 17. If zero or less, enter -0-                                                                                                                                                                                                                           | <b>24</b> 2560                                                    | <b>2570</b>                                                                                     | <b>2580</b>                                                                             | <b>2590</b>                                                                                             | <b>2600</b>                    |
| <b>25</b> NOL and disaster loss carryovers from prior years. See instructions                                                                                                                                                                                                                 | <b>25</b> 2610                                                    | <b>2620</b>                                                                                     | <b>2630</b>                                                                             | <b>2640</b>                                                                                             | <b>2650</b>                    |
| <b>26</b> Add lines 11, 19, 23, 24, and 25                                                                                                                                                                                                                                                    | <b>26</b> 2660                                                    | <b>2670</b>                                                                                     | <b>2680</b>                                                                             | <b>2690</b>                                                                                             | <b>2700</b>                    |
| <b>27</b> 2005 NOL carryover. Combine line 3c and line 26. If more than zero, enter -0-                                                                                                                                                                                                       | <b>27</b> 2710                                                    | <b>2720</b>                                                                                     | <b>2730</b>                                                                             | <b>2740</b>                                                                                             | <b>2750</b>                    |

**PART II Determine 2005 Modified Taxable Income (MTI).** Be sure to read the instructions for Part II.

|                                                                                                  |                                                                                |          |             |
|--------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|----------|-------------|
| <b>1</b>                                                                                         | Taxable income. See instructions .....                                         | <b>1</b> | <b>0510</b> |
| <b>Note:</b> Enter amounts on line 2 through line 4 as if they were all <b>positive</b> numbers. |                                                                                |          |             |
| <b>2</b>                                                                                         | Capital loss deduction included in line 1 .....                                | <b>2</b> | <b>0520</b> |
| <b>3</b>                                                                                         | Disaster loss carryover included in line 1 .....                               | <b>3</b> | <b>0530</b> |
| <b>4</b>                                                                                         | NOL carryover included in line 1 .....                                         | <b>4</b> | <b>0540</b> |
| <b>5</b>                                                                                         | MTI. Combine line 1 through line 4. If line 5 is zero or less, enter -0- ..... | <b>5</b> | <b>0550</b> |

**PART III NOL Carryover and Disaster Loss Carryover Limitations.** See Instructions.

|          |                                |                          |             |
|----------|--------------------------------|--------------------------|-------------|
|          |                                | (g)<br>Available balance |             |
| <b>1</b> | MTI from Part II, line 5 ..... | <b>1</b>                 | <b>0560</b> |

**Prior Year NOLs**

| (a)<br>Year of<br>loss | (b)<br>Code  | (c)<br>Type of NOL *<br>See below | (d)<br>Initial Loss | (e)<br>Carryover<br>from 2004 | (f)<br>Amount used<br>in 2005 |              | (h)<br>Carryover to 2006<br>subtract column (f)<br>from column (e) |
|------------------------|--------------|-----------------------------------|---------------------|-------------------------------|-------------------------------|--------------|--------------------------------------------------------------------|
| <b>*0570</b><br>2      | <b>+0580</b> | <b>+0590</b>                      | <b>+0600</b>        | <b>+0610</b>                  | <b>+0620</b>                  | <b>+0630</b> | <b>+0640</b>                                                       |
| <b>0650</b>            | <b>0660</b>  | <b>0670</b>                       | <b>0680</b>         | <b>0690</b>                   | <b>0700</b>                   | <b>0710</b>  | <b>0720</b>                                                        |
| <b>0730</b>            | <b>0740</b>  | <b>0750</b>                       | <b>0760</b>         | <b>0770</b>                   | <b>0780</b>                   | <b>0790</b>  | <b>0800</b>                                                        |
| <b>*0810</b>           | <b>+0820</b> | <b>+0830</b>                      | <b>+0840</b>        | <b>+0850</b>                  | <b>+0860</b>                  | <b>+0870</b> | <b>+0880</b>                                                       |

**Current Year NOLs**

|               |             |                    |             |  |             |  |             |
|---------------|-------------|--------------------|-------------|--|-------------|--|-------------|
| <b>3</b> 2005 | <b>0890</b> | <b>0900</b><br>DIS | <b>0910</b> |  | <b>0930</b> |  | <b>0950</b> |
| <b>4</b> 2005 | <b>0960</b> | <b>0970</b>        | <b>0980</b> |  |             |  | <b>1020</b> |
| 2005          | <b>1030</b> | <b>1040</b>        | <b>1050</b> |  |             |  | <b>1090</b> |
| 2005          | <b>1100</b> | <b>1110</b>        | <b>1120</b> |  |             |  | <b>1160</b> |
| 2005          | <b>1170</b> | <b>1180</b>        | <b>1190</b> |  |             |  | <b>1230</b> |

\*Type of NOL: General (GEN), New Business (NB), Eligible Small Business (ESB), Title 11 (T11), or Disaster (DIS).

|          |                                                                                                                            |          |             |
|----------|----------------------------------------------------------------------------------------------------------------------------|----------|-------------|
| <b>5</b> | NOL carryover. Add the carryover amounts in column (h) that are not the result of a disaster loss .....                    | <b>5</b> | <b>1240</b> |
| <b>6</b> | Disaster loss carryover. Enter the total loss carryover amounts in column (h) that are the result of disaster losses ..... | <b>6</b> | <b>1250</b> |

**2005**

# Enterprise Zone Deduction and Credit Summary

**3805Z**

Attach to your California tax return.

Social security or California corporation number

**0005**

Name(s) as shown on return

FEIN

Secretary of State file number

**A. Check the appropriate box for your entity type:****0010**

- ☐ Individual   ☐ Estate   ☐ Trust   ☐ C corporation   ☐ S corporation   ☐ Partnership  
☐ Exempt organization   ☐ Limited liability company   ☐ Limited liability partnership

**B. Enter the name of the enterprise zone business:****0020****C. Enter the address (actual location) where the enterprise zone business is conducted:****0022****D. Enter the name of the enterprise zone in which the business and/or investment activity is located.****0024****E. Enter the six-digit Principal Business Activity Code number of the EZ Business****0026**

Enter the six-digit number from the Principal Business Activity Code from the chart. For the Long Beach Enterprise Zone, enter the four-digit Standard Industrial Classification (SIC) code number from the chart.

**F. Total number of employees in the enterprise zone****0030****G. Number of employees included in the computation of the hiring credit, if claimed****0032****H. Number of new employees included in the computation of the hiring credit, if claimed****0034****I. Gross annual receipts of the business****0040****J. Total asset value of the business****0042****Part I Credits Used and Recaptures****1 Hiring and sales or use tax credits claimed on the current year return:**

- a** Hiring credit from Schedule Z, line 8A, column (f) or line 10, column (f) ..... **1a** **0050**  
**b** Hiring credit recapture from Worksheet I, Section B, line 2, column (b) ..... **1b** **0055**  
**c** Sales or use tax credit from Schedule Z, line 9A, column (f) or line 11, column (f) ..... **1c** **0060**  
**d** Add line 1a and line 1c ..... **1d** **0070**

**Note:** To compute the amount of credits to carry over, complete Schedule Z on Side 2.

**Part II Business Expense Deduction for Equipment Purchases and Recapture****2 a** Enter the cost of qualified property purchased for the enterprise zone that is being deducted as a current year business expense from Worksheet III, Section A, line 5, column (b) ..... **2a****0100**

**ELECTION:** The act of deducting a portion of the cost of any property as a current year expense rather than adding it to the capital account constitutes an election to treat that property in accordance with R&TC Sections 17276.2 or 24356.7. That election may not be revoked except with the written consent of the Franchise Tax Board (FTB).

**b** Business expense deduction recapture from Worksheet III, Section B, line 2, column (b) ..... **2b****0105****Part III Net Interest Deduction for Lenders****3** Enter the amount of net interest received on loans to businesses located in the enterprise zone from Worksheet IV, line 2, column (f) ..... **3****0110****Part IV Portion of Business Attributable to the Enterprise Zone****4** Enter the average apportionment percentage of your business that is in the enterprise zone from Worksheet V, Section A, line 4. If your operation is wholly within the enterprise zone, the average apportionment percentage is 100% (1.00). ... **4****0150****Part V Net Operating Loss (NOL) Carryover and Deduction****5 a** Enter the enterprise zone NOL carryover from prior years from Worksheet VI, Section C, line 25, column (b) ..... **5a****0120****b** Enter the total enterprise zone NOL deduction used in the current year from Worksheet VI, Section C, line 25, column (c). Enter this amount on Schedule CA (540 or 540NR), line 21e, column B; Form 100, line 21; Form 100W, line 21; Form 100S, line 19; or Form 109, line 3 or line 11 ..... **5b****0130****c** Enter the enterprise zone NOL carryover to future years from Worksheet VI, Section C, line 25, column (e) ..... **5c****0140**

**ELECTION:** For those taxpayers eligible for an NOL carryover under R&TC Sections 17276.2, 17276.4, 17276.5, 17276.6, 24416.2, 24416.4, 24416.5, or 24416.6, the act of claiming an NOL carryover on this form constitutes the **irrevocable** election to apply the loss under R&TC Sections 17276.2 or 24416.2, for taxpayers operating a trade or business within the enterprise zone. If you elect to carry over an NOL under the enterprise zone provisions, you cannot carry over any other type and amount of NOL from this year.

## Schedule Z Computation of Credit Limitations — Enterprise Zones

### Part I Computation of Credit Limitations. See instructions.

|            |                                                                                                                                                                                                                                                                                                                                  |           |             |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-------------|
| <b>1</b>   | Trade or business income. <b>Individuals:</b> Enter the amount from the Worksheet V, Section C, line 14, column (c) on this line and on line 3 (skip line 2). See instructions. <b>Note:</b> Corporations filing a combined report, enter the taxpayer's business income apportioned to California. See instructions for Part IV | <b>1</b>  | <b>0210</b> |
| <b>2</b>   | <b>Corporations:</b> Enter the average apportionment percentage from Worksheet V, Section A, line 4. See instructions                                                                                                                                                                                                            | <b>2</b>  | <b>0220</b> |
| <b>3</b>   | Multiply line 1 by line 2                                                                                                                                                                                                                                                                                                        | <b>3</b>  | <b>0230</b> |
| <b>4</b>   | Enter the enterprise zone NOL deduction from Worksheet VI, Section C, line 25, column (c)                                                                                                                                                                                                                                        | <b>4</b>  | <b>0240</b> |
| <b>5</b>   | Enterprise zone taxable income. Subtract line 4 from line 3                                                                                                                                                                                                                                                                      | <b>5</b>  | <b>0250</b> |
| <b>6 a</b> | Compute the amount of tax due using the amount on line 5.<br>See instructions                                                                                                                                                                                                                                                    | <b>6a</b> | <b>0260</b> |
| <b>6 b</b> | Enter the amount of tax from Form 540, line 24; Long Form 540NR, line 27;<br>Form 541, line 21; Form 100, line 24; Form 100W, line 24; Form 100S, line 22;<br>or Form 109, line 7 or line 15. Corporations and S corporations, see instructions                                                                                  | <b>6b</b> | <b>0270</b> |
| <b>7</b>   | Enter the smaller of line 6a or line 6b. This is the limitation based on the enterprise zone business income.<br>Go to Part II, Part III, or Part IV. See instructions                                                                                                                                                           | <b>7</b>  | <b>0280</b> |

### Part II Limitation of Credits for Corporations, Individuals, Estates, and Trusts. See instructions.

| (a)<br>Credit name               | (b)<br>Credit amount | (c)<br>Total prior year carryover | (d)<br>Total credit col. (b) plus col. (c) | (e)<br>Limitation based on EZ business income | (f)<br>Used on Schedule P can never be greater than col. (d) or col. (e) | (g)<br>Carryover col. (d) minus col. (e) |
|----------------------------------|----------------------|-----------------------------------|--------------------------------------------|-----------------------------------------------|--------------------------------------------------------------------------|------------------------------------------|
| <b>8</b> Hiring credit           | A                    |                                   |                                            | <b>0290</b>                                   | <b>0300</b>                                                              |                                          |
|                                  | B                    | <b>0310</b>                       | <b>0320</b>                                | <b>0330</b>                                   | <b>0340</b>                                                              | <b>0350</b>                              |
| <b>9</b> Sales or use tax credit | A                    |                                   |                                            | <b>0360</b>                                   | <b>0370</b>                                                              |                                          |
|                                  | B                    | <b>0380</b>                       | <b>0390</b>                                | <b>0400</b>                                   | <b>0410</b>                                                              | <b>0420</b>                              |

### Part III Limitation of Credits for S corporations Only. See instructions.

| (a)<br>Credit name                | (b)<br>Credit amount | (c)<br>S corporation credit col. (b) multiplied by 1/3 | (d)<br>Total prior year carryover | (e)<br>Total credit col. (c) plus col. (d) | (f)<br>Credit used this year by S corporation | (g)<br>Carryover col. (e) minus col. (f) |
|-----------------------------------|----------------------|--------------------------------------------------------|-----------------------------------|--------------------------------------------|-----------------------------------------------|------------------------------------------|
| <b>10</b> Hiring credit           |                      |                                                        |                                   |                                            |                                               |                                          |
| <b>11</b> Sales or use tax credit |                      |                                                        |                                   |                                            |                                               |                                          |

### Part IV Limitation of Credits for C Corporations and S Corporations Subject to Paying Only the Minimum Franchise Tax. See instructions.

| (a)<br>Credit name                | (b)<br>Credit amount | (c)<br>Total prior year carryover | (d)<br>Total credit carryover col. (b) plus col. (c) |
|-----------------------------------|----------------------|-----------------------------------|------------------------------------------------------|
| <b>12</b> Hiring credit           |                      |                                   |                                                      |
| <b>13</b> Sales or use tax credit |                      |                                   |                                                      |

Refer to page 3 for information on how to claim deductions and credits.

**2005**

# Los Angeles Revitalization Zone Deduction and Credit Summary

**3806**

Attach to your California tax return.

Social security or California corporation number

Name(s) as shown on return

FEIN

Secretary of State file number

**A. Check the appropriate box for your entity type:**

- ☐ Individual    ☐ Estate    ☐ Trust    ☐ C corporation    ☐ S corporation    ☐ Partnership  
☐ Exempt organization    ☐ Limited liability company    ☐ Limited liability partnership

**0010****B. Enter the name of the Los Angeles Revitalization Zone (LARZ) business:****0020****C. Enter the address (actual location) where the LARZ business is conducted:****0030****D. Enter the name of the community within the former LARZ in which the business and/or investment activity is located.****0040****E. Enter the six-digit Principal Business Activity Code number of the LARZ Business****0050****F. Gross annual receipts of the business****0060****G. Total asset value of the business****0070****Part I Credit Carryovers Used****1 Hiring and sales or use tax credit carryovers claimed on the current year return:**

- a** Construction hiring credit carryover from Schedule Z, line 8A, column (d) or line 11, column (c) ..... **1a**  
**b** General hiring credit carryover from Schedule Z, line 9A, column (d) or line 12, column (c) ..... **1b**  
**c** Sales or use tax credit carryover from Schedule Z, line 10A, column (d) or line 13, column (c) ..... **1c**  
**d** Add line 1a, line 1b, and line 1c ..... **1d**

**0080****0090****0100****0110****Note:** To figure the amount of credit carryovers to carry over, complete Schedule Z on Side 2.**Part II Portion of Business Attributable to the Former LARZ****2 Enter the average apportionment percentage of your business that is in the former LARZ from Worksheet I, Section A, line 4. If your operation is wholly within the former LARZ, the average apportionment percentage is 100% (1.00)****2 0150****Part III Net Operating Loss (NOL) Carryover and Deduction****3 a Enter the total LARZ NOL carryover from prior years from Worksheet II, line 15, column (b)****3a 0120****b Enter the total LARZ NOL deduction used in the current year from Worksheet II, line 15, column (c).**

Enter this amount on Schedule CA (540 or 540NR), line 21e, column B; Form 100, line 21; Form 100W, line 21;  
Form 100S, line 19; or Form 109, line 3 or line 11

**3b 0130****c Enter the LARZ NOL to carry over to future years from Worksheet II, line 15, column (e)****3c 0140**

**ELECTION:** For those taxpayers eligible for an NOL carryover under R&TC Sections 17276.2, 17276.4, 17276.5, 17276.6, 24416.2, 24416.4, 24416.5, or 24416.6, the act of claiming an NOL carryover on this form constitutes the **irrevocable** election to apply the loss under R&TC Sections 17276.4 or 24416.4, for taxpayers operating a trade or business within the LARZ. If you elect to carry over an NOL under the LARZ provisions, you cannot carry over any other type and amount of NOL from this year.

## Schedule Z Computation of Credit Carryover Limitation – Los Angeles Revitalization Zone

### Part I Computation of Limitations. See instructions.

|            |                                                                                                                                                                                                                                                                                                                                            |           |              |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------------|
| <b>1</b>   | Trade or business income. <b>Individuals:</b> Enter the amount from Worksheet I, Section B, line 14, column (c) on this line and on line 3 (skip line 2). See instructions.<br><b>Note:</b> Corporations which file a combined report, enter the taxpayer's business income apportioned to California (see instructions Part II) . . . . . | <b>1</b>  | <b>0200</b>  |
| <b>2</b>   | <b>Corporations:</b> Enter the average apportionment percentage from Worksheet I, Section A, line 4. See instructions . . . . .                                                                                                                                                                                                            | <b>2</b>  | <b>-----</b> |
| <b>3</b>   | Multiply line 1 by line 2 . . . . .                                                                                                                                                                                                                                                                                                        | <b>3</b>  | <b>0220</b>  |
| <b>4</b>   | Enter the LARZ NOL deductions from Worksheet II, line 15, column (c) . . . . .                                                                                                                                                                                                                                                             | <b>4</b>  | <b>0230</b>  |
| <b>5</b>   | LARZ taxable income. Subtract line 4 from line 3 . . . . .                                                                                                                                                                                                                                                                                 | <b>5</b>  | <b>0240</b>  |
| <b>6 a</b> | Compute the amount of tax due using the amount on line 5. See instructions . . . . .                                                                                                                                                                                                                                                       | <b>6a</b> | <b>0250</b>  |
| <b>6 b</b> | Enter the amount of tax from Form 540, line 24; Long Form 540NR, line 27; Form 541, line 21; Form 100, line 24; Form 100W, line 24 ; Form 100S, line 22; or Form 109, line 7 or line 15. Corporations, combined groups, and S corporations, see instructions . . . . .                                                                     | <b>6b</b> | <b>0260</b>  |
| <b>7</b>   | Enter the smaller of line 6a or line 6b. This is the limitation based on the LARZ income.<br>Go to Part II, Part III, or Part IV. See instructions . . . . .                                                                                                                                                                               | <b>7</b>  | <b>0270</b>  |

### Part II Limitation of Credit Carryovers for Corporations, Individuals, Estates, and Trusts. See instructions.

| (a)<br>Credit name           |   | (b)<br>Total prior year credit carryover | (c)<br>Limitation based on LARZ business income | (d)<br>Used on Schedule P can never be greater than col. (b) or col. (c) | (e)<br>Carryover col. (b) minus col. (c) |
|------------------------------|---|------------------------------------------|-------------------------------------------------|--------------------------------------------------------------------------|------------------------------------------|
| <b>8</b> Construction hiring | A |                                          | <b>0290</b>                                     | <b>0300</b>                                                              |                                          |
|                              | B | <b>0320</b>                              | <b>0330</b>                                     |                                                                          | <b>0350</b>                              |
| <b>9</b> General hiring      | A |                                          | <b>0370</b>                                     | <b>0380</b>                                                              |                                          |
|                              | B | <b>0400</b>                              | <b>0410</b>                                     |                                                                          | <b>0430</b>                              |
| <b>10</b> Sales or use tax   | A |                                          | <b>0450</b>                                     | <b>0460</b>                                                              |                                          |
|                              | B | <b>0480</b>                              | <b>0490</b>                                     |                                                                          | <b>0510</b>                              |

### Part III Limitation of Credit Carryovers for S Corporations Only. See instructions.

| (a)<br>Credit name            | (b)<br>Total prior year credit carryover | (c)<br>Credit carryover used this year by S corporation | (d)<br>Carryover col. (b) minus col. (c) |
|-------------------------------|------------------------------------------|---------------------------------------------------------|------------------------------------------|
| <b>11</b> Construction hiring |                                          |                                                         |                                          |
| <b>12</b> General hiring      |                                          |                                                         |                                          |
| <b>13</b> Sales or use tax    |                                          |                                                         |                                          |

### Part IV Limitation of Credit Carryovers for Corporations and S Corporations Subject to Paying Only the Minimum Franchise Tax. See instructions.

| (a)<br>Credit name            | (b)<br>Total prior year credit carryover | (c)<br>Carryover enter amount from col. (b) |
|-------------------------------|------------------------------------------|---------------------------------------------|
| <b>14</b> Construction hiring |                                          |                                             |
| <b>15</b> General hiring      |                                          |                                             |
| <b>16</b> Sales or use tax    |                                          |                                             |

**2005**

# Local Agency Military Base Recovery Area Deduction and Credit Summary

**3807**

Attach to your California tax return.

☐ Social security ☐ Corporation number ☐ FEIN

Name(s) as shown on return

Secretary of State file number

**A. Check the appropriate box for your entity type:**

☐ Individual ☐ Estate ☐ Trust ☐ C corporation ☐ S corporation ☐ Partnership **0010**  
☐ Exempt organization ☐ Limited liability company ☐ Limited liability partnership

**B. Enter the name of the Local Agency Military Base Recovery Area (LAMBRA) business:****0020****C. Enter the address (actual location) where the LAMBRA business is conducted:****0030****D. Enter the name of the LAMBRA in which the business and/or investment activity is located.****0040****E. Principal Business Activity Code number of the LAMBRA business**

Enter the six-digit number from the Codes for Principal Business Activity.

**0050****F. Total number of employees in the LAMBRA****0060****G. Number of employees included in the computation of the hiring credit, if claimed****0070****H. Number of new employees included in the computation of the hiring credit, if claimed****0080****I. Gross annual receipts of the business****0090****J. Total asset value of the business****0100****Part I Net Increase in Jobs****Note:** Complete Part I only if you have been doing business in a LAMBRA for two years.**1 a Net increase in jobs within California****1a 0110****b Full-time employees within the LAMBRA during the 1st taxable year****1b 0120****c Full-time employees within the LAMBRA during the 2nd taxable year****1c 0130****Part II Credits Used and Recaptured****2 Hiring and sales or use tax credits claimed on the current year return:****a Hiring credit from Schedule Z, line 8A, column (f) or line 10, column (f)****2a 0140****b Hiring credit recapture from Worksheet I, Section B, line 2****2b 0145****c Sales or use tax credit from Schedule Z, line 9A, column (f) or line 11, column (f)****2c 0150****d Sales or use tax credit recapture from Worksheet II, Section B, line 2****2d 0155****e Add line 2a and line 2c****2e 0160****Note:** To compute the amount of credits to carryover, complete Schedule Z on Side 2.**Part III Business Expense Deduction for Equipment Purchases and Recaptures****3 a Enter the cost of qualified property purchased for the LAMBRA that is being deducted as a current year business expense from Worksheet III, Section A, line 4****3a 0170**

**ELECTION:** The act of deducting a portion of the cost of any property as a current year expense rather than adding it to the capital account constitutes an election to treat that property in accordance with R&TC Section 17268 or 24356.8. That election may not be revoked except with the written consent of the Franchise Tax Board (FTB).

**b Business expense deduction recapture from Worksheet III, Section B, line 2****3b 0173****Part IV Portion of Business Attributable to the LAMBRA****4 Enter the average apportionment percentage of your business that is in the LAMBRA from Worksheet IV, Section A, line 4.**

If your business is wholly within one LAMBRA, the average apportionment percentage is 100% (1.00)

**4 0175****Part V Net Operating Loss (NOL) Carryover and Deduction****5 a Enter the total NOL carryover from prior years from Worksheet V, Section C, line 17, column (b)****5a 0180****b Enter the total NOL deduction used in the current year from Worksheet V, Section C, line 17, column (c).**

Enter this amount on Schedule CA (540 or 540NR), line 21e, column B; Form 100, line 21; Form 100W, line 21;  
Form 100S, line 19; or Form 109, line 3 or line 11

**5b 0190****c Enter the total NOL to carryover to future years from Worksheet V, Section C, line 17, column (e)****5c 0200**

**ELECTION:** For those taxpayers eligible for an NOL carryover under R&TC Section 17276.2, 17276.4, 17276.5, 1,7276.6, 24416.2, 24416.4, 24416.5, or 24416.6, the act of claiming an NOL carryover on this form constitutes the **irrevocable** election to apply the loss under R&TC Section 17276.5 or 24416.5, for qualified businesses with a LAMBRA. If you elect to carryover an NOL under any of these provisions, you are prohibited by law from carrying over any other type of NOL from this year.



## Schedule Z Computation of Credit Limitations — LAMBRA

### Part I Computation of Credit Limitations. See instructions.

|            |                                                                                                                                                                                                                                                                                                                                           |           |              |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------------|
| <b>1</b>   | Trade or business income. <b>Individuals:</b> Enter the amount from Worksheet IV, Section C, line 14, column (c) on this line and on line 3 (skip line 2). See instructions. <b>Note:</b> Corporations which file a combined report, enter the taxpayer's business income assigned to California (see instructions for Part IV) . . . . . | <b>1</b>  | <b>0250</b>  |
| <b>2</b>   | <b>Corporations:</b> Enter the average apportionment percentage from Worksheet IV, Section A, line 4. See instructions . . . . .                                                                                                                                                                                                          | <b>2</b>  | <b>-----</b> |
| <b>3</b>   | Multiply line 1 by line 2 . . . . .                                                                                                                                                                                                                                                                                                       | <b>3</b>  | <b>0270</b>  |
| <b>4</b>   | Enter the LAMBRA NOL deduction from Worksheet V, Section C, line 17, column (c) . . . . .                                                                                                                                                                                                                                                 | <b>4</b>  | <b>0280</b>  |
| <b>5</b>   | LAMBRA taxable income. Subtract line 4 from line 3 . . . . .                                                                                                                                                                                                                                                                              | <b>5</b>  | <b>0290</b>  |
| <b>6 a</b> | Compute the amount of tax due using the amount on line 5. See instructions . . . . .                                                                                                                                                                                                                                                      | <b>6a</b> | <b>0300</b>  |
| <b>b</b>   | Enter the amount of tax from Form 540, line 24; Long Form 540NR, line 27; Form 541, line 21; Form 100, line 24; Form 100W, line 24; Form 100S, line 22; or Form 109, line 7 or line 15. Corporations, combined groups, and S corporations, see instructions . . . . .                                                                     | <b>6b</b> | <b>0310</b>  |
| <b>7</b>   | Enter the smaller of line 6a or line 6b. This is the limitation based on LAMBRA business income. Go to Part II, Part III, or Part IV and see the applicable instructions . . . . .                                                                                                                                                        | <b>7</b>  | <b>0320</b>  |

### Part II Limitation of Credits for C Corporations, Individuals, Estates, and Trusts. See instructions.

| (a)<br>Credit name               | (b)<br>Credit amount | (c)<br>Total prior year carryover | (d)<br>Total credit col. (b) plus col. (c) | (e)<br>Limitation based on LAMBRA business income | (f)<br>Used on Schedule P can never be greater than col. (d) or col. (e) | (g)<br>Carryover col. (d) minus col. (e) |
|----------------------------------|----------------------|-----------------------------------|--------------------------------------------|---------------------------------------------------|--------------------------------------------------------------------------|------------------------------------------|
| <b>8</b> Hiring credit           | A                    |                                   |                                            | <b>0360</b>                                       | <b>0370</b>                                                              |                                          |
|                                  | B                    | <b>0390</b>                       | <b>0400</b>                                | <b>0420</b>                                       |                                                                          | <b>0440</b>                              |
| <b>9</b> Sales or use tax credit | A                    |                                   |                                            | <b>0480</b>                                       | <b>0490</b>                                                              |                                          |
|                                  | B                    | <b>0510</b>                       | <b>0520</b>                                | <b>0540</b>                                       |                                                                          | <b>0560</b>                              |

### Part III Limitation of Credits for S Corporations Only. See instructions.

| (a)<br>Credit name                | (b)<br>Credit amount | (c)<br>S corporation credit col. (b) multiplied by 1/3 | (d)<br>Total prior year carryover | (e)<br>Total credit col. (c) plus col. (d) | (f)<br>Credit used this year by S corporation | (g)<br>Carryover col. (e) minus col. (f) |
|-----------------------------------|----------------------|--------------------------------------------------------|-----------------------------------|--------------------------------------------|-----------------------------------------------|------------------------------------------|
| <b>10</b> Hiring credit           |                      |                                                        |                                   |                                            |                                               |                                          |
| <b>11</b> Sales or use tax credit |                      |                                                        |                                   |                                            |                                               |                                          |

### Part IV Limitation of Credits for Corporations and S Corporations Subject to Paying Only the Minimum Franchise Tax. See instructions.

| (a)<br>Credit name                | (b)<br>Credit amount | (c)<br>Total prior year carryover | (d)<br>Total credit carryover col. (b) plus col. (c) |
|-----------------------------------|----------------------|-----------------------------------|------------------------------------------------------|
| <b>12</b> Hiring credit           |                      |                                   |                                                      |
| <b>13</b> Sales or use tax credit |                      |                                   |                                                      |

Refer to page 3 for information on how to claim deductions and credits.

**2005****Manufacturing Enhancement Area  
Credit Summary****3808**

Attach to your California tax return.

Social security or California corporation number

Name(s) as shown on return

FEIN

Qualified Taxpayer's SIC Code Activity. **Caution:** See instructions. **0009**

Secretary of State file number

**A. Check the appropriate box for your entity type:**

- ☐ Individual    ☐ Estate    ☐ Trust    ☐ C corporation    ☐ S corporation    ☐ Partnership  
☐ Exempt organization    ☐ Limited liability company    ☐ Limited liability partnership

**0010****B. Enter the name of the Manufacturing Enhancement Area (MEA) business:** **0020****C. Enter the address (actual location) where the MEA business is conducted:****0030****D. Enter the name of the MEA in which the business and/or investment activity is located.****0040****E. Enter the six-digit Principal Business Activity Code number of the MEA Business** **0050****F. Total number of employees in the MEA** **0060****G. Number of employees included in the computation of the hiring credit, if claimed** **0070****H. Number of new employees included in the computation of the hiring credit, if claimed** **0080****I. Gross annual receipts of the business** **0090****J. Total asset value of the business** **0100****Part I Credit Used and Recapture****1** Hiring credit from Schedule Z, line 6A, column (f) or line 7, column (f) **1** **0110****Note:** To compute the amount of credit to carry over, complete Schedule Z on Side 2.**2** Recapture of hiring credit from Worksheet I, Section B, line 2, column (b) **2** **0115****Part II Portion of Business Attributable to the Manufacturing Enhancement Area****3** Enter the average apportionment percentage of your business that is in the MEA from Worksheet II, Section A, line 4. If your operation is entirely within one MEA, the average apportionment percentage is 100% (1.00) **3** **0120**

**Schedule Z Computation of Credit Limitations — Manufacturing Enhancement Area****Part I Computation of Credit Limitations.** See instructions.

|            |                                                                                                                                                                                                                                                                                                                                          |           |              |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------------|
| <b>1</b>   | Trade or business income. <b>Individuals:</b> Enter the amount from Worksheet II, Section B, line 14, column (c) on this line and on line 3 (skip line 2). See instructions. <b>Note:</b> Corporations which file a combined report, enter the taxpayer's business income apportioned to California (see Part II instructions) . . . . . | <b>1</b>  | <b>0140</b>  |
| <b>2</b>   | <b>Corporations:</b> Enter the average apportionment percentage from Worksheet II, Section A, line 4. See instructions . . . . .                                                                                                                                                                                                         | <b>2</b>  | <b>-----</b> |
| <b>3</b>   | Multiply line 1 by line 2 . . . . .                                                                                                                                                                                                                                                                                                      | <b>3</b>  | <b>0160</b>  |
| <b>4 a</b> | Compute the amount of tax due using the amount on line 3.<br>See instructions . . . . .                                                                                                                                                                                                                                                  | <b>4a</b> | <b>0170</b>  |
| <b>b</b>   | Enter the amount of tax from Form 540, line 24; Long Form 540NR, line 27;<br>Form 541, line 21; Form 100, line 24; Form 100W, line 24; Form 100S, line 22; or<br>Form 109, line 7 or line 15. Corporations and S corporations, see instructions . . . . .                                                                                | <b>4b</b> | <b>0180</b>  |
| <b>5</b>   | Enter the smaller of line 4a or line 4b. This is the limitation based on the MEA income. Go to Part II, Part III,<br>or Part IV. See instructions . . . . .                                                                                                                                                                              | <b>5</b>  | <b>0190</b>  |

**Part II Limitation of Credits for Corporations, Individuals, Estates, and Trusts.** See instructions.

| (a)<br>Credit<br>name     | (b)<br>Credit<br>amount | (c)<br>Total<br>prior year<br>carryover | (d)<br>Total credit<br>col. (b) plus<br>col. (c) | (e)<br>Limitation<br>based on MEA<br>business income | (f)<br>Used on Schedule P<br>can never be greater<br>than col. (d) or col. (e) | (g)<br>Carryover<br>col. (d) minus<br>col. (e) |
|---------------------------|-------------------------|-----------------------------------------|--------------------------------------------------|------------------------------------------------------|--------------------------------------------------------------------------------|------------------------------------------------|
| <b>6</b> Hiring<br>credit | A                       |                                         |                                                  | <b>0230</b>                                          | <b>0240</b>                                                                    |                                                |
|                           | B                       | <b>0260</b>                             | <b>0270</b>                                      | <b>0280</b>                                          | <b>0290</b>                                                                    | <b>0310</b>                                    |

**Part III Limitation of Credits for S Corporations Only.** See instructions.

| (a)<br>Credit<br>name     | (b)<br>Credit<br>amount | (c)<br>S corporation credit<br>col. (b)<br>multiplied by 1/3 | (d)<br>Total<br>prior year<br>carryover | (e)<br>Total credit<br>col. (c) plus<br>col. (d) | (f)<br>Credit used<br>this year by<br>S corporation | (g)<br>Carryover<br>col. (e) minus<br>col. (f) |
|---------------------------|-------------------------|--------------------------------------------------------------|-----------------------------------------|--------------------------------------------------|-----------------------------------------------------|------------------------------------------------|
| <b>7</b> Hiring<br>credit |                         |                                                              |                                         |                                                  |                                                     |                                                |

**Part IV Limitation of Credits for Corporations and S Corporations Subject to Paying Only the Minimum Franchise Tax.** See instructions.

| (a)<br>Credit<br>name     | (b)<br>Credit<br>amount | (c)<br>Total<br>prior year<br>carryover | (d)<br>Total credit<br>carryover<br>col. (b) plus col. (c) |
|---------------------------|-------------------------|-----------------------------------------|------------------------------------------------------------|
| <b>8</b> Hiring<br>credit |                         |                                         |                                                            |

Refer to page 3 for information on how to claim deductions and credits.

**2005**

# Targeted Tax Area Deduction and Credit Summary

**3809**

Attach to your California tax return.

Social security or California corporation number

Name(s) as shown on return

FEIN

Qualified Taxpayer's SIC Code Activity. **Caution:** See instructions.**0009**

Secretary of State file number

**A. Check the appropriate box for your entity type:**

- ☐ Individual    ☐ Estate    ☐ Trust    ☐ C corporation    ☐ S corporation    ☐ Partnership    **0010**  
☐ Exempt organization    ☐ Limited liability company    ☐ Limited liability partnership    **0020**

**B. Enter the name of the targeted tax area (TTA) business:****C. Enter the address (actual location) where the TTA business is conducted:****D. Enter the name of the specific area of the TTA in which the business and/or investment activity is located.****E. Enter the six-digit Principal Business Activity Code number of the TTA Business****F. Total number of employees in the TTA****G. Number of employees included in the computation of the hiring credit, if claimed****H. Number of new employees included in the computation of the hiring credit, if claimed****I. Gross annual receipts of the business****J. Total asset value of the business****0050****0060****0070****0080****0090****0100****Part I Credits Used****1 Hiring and sales or use tax credits claimed on the current year return:****a** Hiring credit from Schedule Z, line 8A, column (f) or line 10, column (f) **0110****b** Sales or use tax credit from Schedule Z, line 9A, column (f) or line 11, column (f) **0120**Add line 1a and line 1b **1 0130****Note:** To compute the amount of credits to carry over, complete Schedule Z on Side 2.**Part II Business Expense Deduction for Equipment Purchases****2 Enter the cost of qualified property purchased for the TTA that is being deducted as a current year**business expense from Worksheet III, Section A, line 5, column (b) **2 0140**

**ELECTION:** The act of deducting a portion of the cost of any property as a current year expense rather than adding it to the capital account constitutes an election to treat that property in accordance with R&TC Sections 17267.6 or 24356.6. That election may not be revoked except with the written consent of the Franchise Tax Board (FTB).

**Part III Net Operating Loss (NOL) Carryover and Deduction****3 a** Enter the total NOL carryover from the prior year from Worksheet V, Section C, line 16, column (b) **3a 0150**

**b** Enter the total NOL deduction used in the current year from Worksheet V, Section C, line 16, column (c). Enter this amount on Schedule CA (540 or 540NR), line 21e, column B; Form 100, line 21; Form 100W, line 21; Form 100S, line 19; or Form 109, line 3 or line 11 **3b 0160**

**c** Enter the TTA NOL carryover to future years from Worksheet V, Section C, line 15, column (e) **3c 0170**

**ELECTION:** For those taxpayers eligible for an NOL carryover under R&TC Sections 17276.2, 17276.4, 17276.5, 17276.6, 24416.2, 24416.4, 24416.5, or 24416.6, the act of claiming an NOL carryover on this form constitutes the **irrevocable** election to apply the loss under R&TC Sections 17276.6 or 24416.6, for taxpayers operating a trade or business within the TTA. If you elect to carry over an NOL under the TTA provisions, you cannot carry over any other type and amount of NOL from this year.

**Part IV Portion of Business Attributable to the Targeted Tax Area****4 Enter the average apportionment percentage of your business that is in the TTA from Worksheet IV,**Section A, line 4. If your operation is wholly within the TTA, the average apportionment percentage is 100% (1.00) **4 0180****Part V Recapture of Deduction and Credits****5** TTA recapture of hiring credit from Worksheet I, Section B, line 2, column (b) **5 0190****6** Recapture of business expense deduction from Worksheet III, Section B, line 2, column (b) **6 0200**

**Schedule Z Computation of Credit Limitations — Targeted Tax Area****Part I Computation of Credit Limitations.** See instructions.

|            |                                                                                                                                                                                                                                                                                                                                          |           |              |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------------|
| <b>1</b>   | Trade or business income. <b>Individuals:</b> Enter the amount from Worksheet IV, Section C, line 14, column (c) on this line and on line 3 (skip line 2). See instructions. <b>Note:</b> Corporations which file a combined report, enter the taxpayer's business income apportioned to California (see instructions Part IV) . . . . . | <b>1</b>  | <b>0210</b>  |
| <b>2</b>   | <b>Corporations:</b> Enter the average apportionment percentage from Worksheet IV, Section A, line 4. See instructions . . . . .                                                                                                                                                                                                         | <b>2</b>  | <b>-----</b> |
| <b>3</b>   | Multiply line 1 by line 2 . . . . .                                                                                                                                                                                                                                                                                                      | <b>3</b>  | <b>0230</b>  |
| <b>4</b>   | Enter the TTA NOL deduction from Worksheet V, Section C, line 16, column (c) . . . . .                                                                                                                                                                                                                                                   | <b>4</b>  | <b>0240</b>  |
| <b>5</b>   | TTA taxable income. Enter amount from line 3 . . . . .                                                                                                                                                                                                                                                                                   | <b>5</b>  | <b>0250</b>  |
| <b>6 a</b> | Compute the amount of tax due using the amount on line 5.<br>See instructions . . . . .                                                                                                                                                                                                                                                  | <b>6a</b> | <b>0260</b>  |
| <b>b</b>   | Enter the amount of tax from Form 540, line 24; Long Form 540NR, line 27;<br>Form 541, line 21; Form 100, or Form 100W, line 24; Form 100S, line 22; or<br>Form 109, line 7 or line 15. Corporations and S corporations, see instructions . . . . .                                                                                      | <b>6b</b> | <b>0270</b>  |
| <b>7</b>   | Enter the smaller of line 6a or line 6b. This is the limitation based on the TTA income. Go to Part II, Part III,<br>or Part IV. See instructions . . . . .                                                                                                                                                                              | <b>7</b>  | <b>0280</b>  |

**Part II Limitation of Credits for Corporations, Individuals, Estates, and Trusts.** See instructions.

| (a)<br>Credit name |                         | (b)<br>Credit amount | (c)<br>Total prior year carryover | (d)<br>Total credit add col. (b) plus col. (c) | (e)<br>Limitation based on TTA business income | (f)<br>Used on Schedule P can never be greater than col. (d) or col. (e) | (g)<br>Carryover col. (d) minus col. (e) |
|--------------------|-------------------------|----------------------|-----------------------------------|------------------------------------------------|------------------------------------------------|--------------------------------------------------------------------------|------------------------------------------|
| <b>8</b>           | Hiring credit           | A                    |                                   |                                                | <b>0320</b>                                    | <b>0330</b>                                                              |                                          |
|                    |                         | B                    | <b>0350</b>                       | <b>0360</b>                                    | <b>0370</b>                                    | <b>0380</b>                                                              | <b>0400</b>                              |
| <b>9</b>           | Sales or use tax credit | A                    |                                   |                                                | <b>0440</b>                                    | <b>0450</b>                                                              |                                          |
|                    |                         | B                    | <b>0470</b>                       | <b>0480</b>                                    | <b>0490</b>                                    | <b>0500</b>                                                              | <b>0520</b>                              |

**Part III Limitation of Credits for S Corporations Only.** See instructions.

| (a)<br>Credit name | (b)<br>Credit amount    | (c)<br>S corporation credit col. (b) multiplied by 1/3 | (d)<br>Total prior year carryover | (e)<br>Total credit add col. (c) plus col. (d) | (f)<br>Credit used this year by S corporation | (g)<br>Carryover col. (e) minus col. (f) |
|--------------------|-------------------------|--------------------------------------------------------|-----------------------------------|------------------------------------------------|-----------------------------------------------|------------------------------------------|
| <b>10</b>          | Hiring credit           |                                                        |                                   |                                                |                                               |                                          |
| <b>11</b>          | Sales or use tax credit |                                                        |                                   |                                                |                                               |                                          |

**Part IV Limitation of Credits for Corporations and S Corporations Subject to Paying Only the Minimum Franchise Tax.** See instructions.

| (a)<br>Credit name | (b)<br>Credit amount    | (c)<br>Total prior year carryover | (d)<br>Total credit carryover. col. (b) plus col. (c) |
|--------------------|-------------------------|-----------------------------------|-------------------------------------------------------|
| <b>12</b>          | Hiring credit           |                                   |                                                       |
| <b>13</b>          | Sales or use tax credit |                                   |                                                       |

Refer to page 3 for information on how to claim deductions and credit.

**2005**

# Underpayment of Estimated Tax by Individuals and Fiduciaries

**5805**

Attach this form to the **back** of your Form 540, Form 540A, Long Form 540NR, or Form 541. Also, fill in the circle for underpayment of estimated tax located on Form 540, line 72; Form 540A, line 41; Long Form 540NR, line 80; or Form 541, line 42, whichever applies.

Name(s) as shown on return

Social security number or FEIN

**IMPORTANT:** In most cases, the Franchise Tax Board (FTB) can figure the penalty for you and you do not have to complete this form. See General Information B.

If you meet **any** of the following conditions, you do not owe a penalty for underpayment of estimated tax. Do not complete or file this form if:

- The amount of your tax liability (not including tax on lump-sum distributions) less credits (including the withholding credit) but not including estimated tax payments for either 2004 or 2005 was less than \$200 (or less than \$100 if married filing a separate return).
- Your 2004 return was for a full 12 months (or would have been if you were required to file) and you did not have any tax liability on that return.
- The amount of your withholding plus your estimated tax payments, if **paid in the required installments**, is at least 90% of the tax shown on your 2005 return or 100% of the tax shown on your 2004 return (110% if AGI was more than \$150,000 or \$75,000 married filing separately) AND you are not using the annualized income installment method.

## Part I Questions. All filers must complete this part.

- 1 Are you requesting a waiver of the penalty? If "Yes," provide an explanation below and be sure to fill in the circle on Form 540, line 72; Form 540A, line 41; Long Form 540NR, line 80; or Form 541, line 42. If you need additional space, attach a statement. **0010 0020**  
See General Information C ..... 1 ☐ Yes ☐ No  
**@0015**
- 2 Did you use the annualized income installment method? If "Yes," see instructions for Part III and be sure to fill in the circle on Form 540, line 72; Form 540A, line 41; Long Form 540NR, line 80; or Form 541, line 42 ..... 2 ☐ Yes ☐ No **0030 0040**
- 3 Was your California withholding not withheld in equal installments and are you able to show the actual amounts withheld per period and the actual dates withheld? If "Yes," enter the uneven amounts withheld on the spaces provided below. **0042 0044**  
Enter the **actual uneven amounts withheld** next to the corresponding quarterly payment due date here:  
4/15/05 \$ **0045**; 6/15/05 \$ **0046**; 9/15/05 \$ **0047**; 1/15/06 \$ **0048** **0070 0080**
- 4 For estates and trusts: Was the date of death less than two years from the end of the tax year? See General Information E ..... 4 ☐ Yes ☐ No

## Part II Required Annual Payment. All filers must complete this part.

- |                                                                                                                                                                                                                                                  |   |             |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|-------------|--|
| 1 Current year tax. Enter your 2005 tax after credits. See instructions .....                                                                                                                                                                    | 1 | <b>0090</b> |  |
| 2 Multiply line 1 by 90% (.90) .....                                                                                                                                                                                                             | 2 | <b>0100</b> |  |
| 3 Withholding taxes. <b>Do not</b> include any estimated tax payments on this line. See instructions .....                                                                                                                                       | 3 | <b>0110</b> |  |
| 4 Subtract line 3 from line 1. If less than \$200 (or less than \$100 if married filing a separate return), stop here. You do not owe the penalty. Do not file form FTB 5805 .....                                                               | 4 | <b>0120</b> |  |
| 5 Enter the tax shown on your 2004 tax return (110% (1.10) of that amount if the adjusted gross income shown on that return is more than \$150,000, or if married filing a separate return for 2005, more than \$75,000). See instructions ..... | 5 | <b>0130</b> |  |
| 6 Required annual payment. Enter the <b>smaller</b> of line 2 or line 5 .....                                                                                                                                                                    | 6 | <b>0140</b> |  |

## Short Method

**Caution:** See the instructions to find out if you can use the short method. If you answered "Yes" to Question 2 in Part I, skip this part and go to Part III. If you answered "No" to Question 2 in Part I **and** you cannot use the short method, go to Worksheet II in the instructions (page 4).

- |                                                                                                                                                                                                                                                                     |    |             |  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-------------|--|
| 7 Enter the amount, if any, from Part II, line 3 above .....                                                                                                                                                                                                        | 7  | <b>0150</b> |  |
| 8 Enter the total amount, if any, of estimated tax payments you made .....                                                                                                                                                                                          | 8  | <b>0160</b> |  |
| 9 Add line 7 and line 8 .....                                                                                                                                                                                                                                       | 9  | <b>0170</b> |  |
| 10 <b>Total underpayment for year.</b> Subtract line 9 from line 6. If zero or less, stop here. You do not owe the penalty. Do not file form FTB 5805 .....                                                                                                         | 10 | <b>0180</b> |  |
| 11 Multiply line 10 by .03533562 .....                                                                                                                                                                                                                              | 11 | <b>0190</b> |  |
| 12 • If the amount on line 10 was paid <b>on or after</b> 4/15/06, enter -0-.<br>• If the amount on line 10 was paid <b>before</b> 4/15/06, enter the result of the following computation:<br>Amount on line 10 X Number of days paid before 4/15/06 X .00016 ..... | 12 | <b>0200</b> |  |
| 13 <b>PENALTY.</b> Subtract line 12 from line 11. Enter the result here and on Form 540, line 72; Form 540A, line 41; Long Form 540NR, line 80; or Form 541, line 42. Also fill in the circle for "FTB 5805." .....                                                 | 13 | <b>0210</b> |  |

**Part III Annualized Income Installment Method Schedule.**

Use this schedule ONLY IF you earned taxable income at an UNEVEN RATE during 2005 (See Example A). If you earned your income at approximately the same rate each month (See Example B), then you should not complete this schedule. If you choose to figure the penalty, see the instructions for Worksheet II — Regular Method to Figure Your Underpayment and Penalty, on page 4 of the instructions.

**Example A:** If you were a commissioned salesperson who earned no income during the first three months of the year, earned most of your income during the following six months, and earned very little during the last three months, you should complete this schedule. You may be able to benefit by using the annualized income installment method. The required installment of estimated tax figured using the annualized method may be less than your required installment figured using the equal installment method.

**Example B:** If you worked all year and earned a monthly salary that did not change much during the year, you should not complete this schedule.

**Note:** To complete this schedule correctly, you must first complete Side 1, Part II, line 1 through line 6.

Estates and trusts, **do not** use the period ending dates shown to the right.

Instead, use the following: 2/28/05, 4/30/05, 7/31/05, and 11/30/05. Fiscal year filers must adjust dates accordingly.

|                                                                                                                                                                                                                                                                                    | (a)<br>1/1/05 to<br>3/31/05 | (b)<br>1/1/05 to<br>5/31/05 | (c)<br>1/1/05 to<br>8/31/05 | (d)<br>1/1/05 to<br>12/31/05 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|
| <b>1</b> Enter your adjusted gross income (AGI) for each period. Long Form 540NR filers, see instructions. Estates or Trusts, enter the amount from Form 541, line 20 attributable to each period. See instructions                                                                | <b>1</b> 0240               | <b>0250</b>                 | <b>0260</b>                 | <b>0270</b>                  |
| <b>2</b> Annualization amounts. Estates or Trusts, see instructions                                                                                                                                                                                                                | <b>2</b> 4                  | <b>2.4</b>                  | <b>1.5</b>                  | <b>1</b>                     |
| <b>3</b> Annualized income. Multiply line 1 by line 2                                                                                                                                                                                                                              | <b>3</b> 0280               | <b>0290</b>                 | <b>0300</b>                 | <b>0310</b>                  |
| <b>4</b> Enter your itemized deductions for the period shown in each column. If you do not itemize deductions, enter -0- here and on line 6. Estates or Trusts, enter -0- here, skip to line 9, and enter the amount from line 3 on line 9                                         | <b>4</b> 0320               | <b>0330</b>                 | <b>0340</b>                 | <b>0350</b>                  |
| <b>5</b> Annualization amounts                                                                                                                                                                                                                                                     | <b>5</b> 4                  | <b>2.4</b>                  | <b>1.5</b>                  | <b>1</b>                     |
| <b>6</b> Annualized itemized deductions. Multiply line 4 by line 5. See instructions                                                                                                                                                                                               | <b>6</b> 0360               | <b>0370</b>                 | <b>0380</b>                 | <b>0390</b>                  |
| <b>7</b> Enter your standard deduction from your 2005 Form 540 or Long Form 540NR, line 18; or Form 540A, line 15. Enter the total standard deduction amount in each column. See instructions                                                                                      | <b>7</b> 0400               | <b>0410</b>                 | <b>0420</b>                 | <b>0430</b>                  |
| <b>8</b> Enter line 6 or line 7, whichever is larger                                                                                                                                                                                                                               | <b>8</b> 0440               | <b>0450</b>                 | <b>0460</b>                 | <b>0470</b>                  |
| <b>9</b> Subtract line 8 from line 3                                                                                                                                                                                                                                               | <b>9</b> 0480               | <b>0490</b>                 | <b>0500</b>                 | <b>0510</b>                  |
| <b>10</b> Figure the tax on the amount in each column of line 9 using the tax table or the tax rate schedule in the instructions for Form 540, Form 540A, Long Form 540NR, or Form 541. Also, include any tax from form FTB 3803. Estates or Trusts, see instructions              | <b>10</b> 0520              | <b>0530</b>                 | <b>0540</b>                 | <b>0550</b>                  |
| <b>11</b> Enter the total amount of exemption credits from your 2005 Form 540, line 21; Form 540A, line 18; or Form 541, line 22. If you filed a Long Form 540NR, see instructions for line 11, Part III. Enter the total exemption credit amount in each column. See instructions | <b>11</b> 0560              | <b>0570</b>                 | <b>0580</b>                 | <b>0590</b>                  |
| <b>12</b> Subtract line 11 from line 10. Long Form 540NR filers, complete Worksheet I on page 3 of the instructions                                                                                                                                                                | <b>12</b> 0600              | <b>0610</b>                 | <b>0620</b>                 | <b>0630</b>                  |
| <b>13</b> Enter the total credit amount from your 2005 Form 540, line 32; Form 540A, line 20; or Form 541, line 24. Long Form 540NR filers, see instructions                                                                                                                       | <b>13</b> 0640              | <b>0650</b>                 | <b>0660</b>                 | <b>0670</b>                  |
| <b>14 a</b> Subtract line 13 from line 12. If zero or less, enter -0-                                                                                                                                                                                                              | <b>14a</b> 0680             | <b>0690</b>                 | <b>0700</b>                 | <b>0705</b>                  |
| <b>b</b> Enter the alternative minimum tax and mental health tax. See instructions                                                                                                                                                                                                 | <b>14b</b> 0706             | <b>0707</b>                 | <b>0708</b>                 | <b>0709</b>                  |
| <b>c</b> Add line 14a and line 14b                                                                                                                                                                                                                                                 | <b>14c</b> 0710             | <b>0711</b>                 | <b>0712</b>                 | <b>0713</b>                  |
| <b>d</b> Enter the child and dependent care credit amount from Form 540, line 45; Form 540A, line 31; or Long Form 540NR, line 54                                                                                                                                                  | <b>14d</b> 0714             | <b>0715</b>                 | <b>0716</b>                 | <b>0717</b>                  |
| <b>e</b> Subtract line 14d from line 14c. If zero or less, enter 0.                                                                                                                                                                                                                | <b>14e</b> 0721             | <b>0722</b>                 | <b>0723</b>                 | <b>0724</b>                  |
| <b>15</b> Applicable percentage                                                                                                                                                                                                                                                    | <b>15</b> 22.5%             | <b>45%</b>                  | <b>67.5%</b>                | <b>90%</b>                   |
| <b>16</b> Multiply line 14e by line 15                                                                                                                                                                                                                                             | <b>16</b> 0720              | <b>0730</b>                 | <b>0740</b>                 | <b>0750</b>                  |
| <b>Complete Line 17 through Line 23 of each column before you go to the next column.</b>                                                                                                                                                                                           |                             |                             |                             |                              |
| <b>17</b> Enter the combined amounts shown on line 23 from all preceding columns                                                                                                                                                                                                   | <b>17</b> 0790              | <b>0800</b>                 | <b>0810</b>                 | <b>0820</b>                  |
| <b>18</b> Subtract line 17 from line 16. If zero or less, enter -0-                                                                                                                                                                                                                | <b>18</b> 0830              | <b>0840</b>                 | <b>0850</b>                 | <b>0860</b>                  |
| <b>19</b> In each column, enter 1/4 of the amount on form FTB 5805, Part II, line 6                                                                                                                                                                                                | <b>19</b> 0870              | <b>0880</b>                 | <b>0890</b>                 | <b>0900</b>                  |
| <b>20</b> Enter the amount from line 22 from the preceding column                                                                                                                                                                                                                  | <b>20</b> 0910              | <b>0920</b>                 | <b>0930</b>                 | <b>0940</b>                  |
| <b>21</b> Add line 19 and line 20                                                                                                                                                                                                                                                  | <b>21</b> 0940              | <b>0950</b>                 | <b>0960</b>                 | <b>0970</b>                  |
| <b>22</b> Subtract line 18 from line 21. If zero or less, enter -0-                                                                                                                                                                                                                | <b>22</b> 0980              | <b>0990</b>                 | <b>1000</b>                 | <b>1010</b>                  |
| <b>23</b> Enter line 18 or line 21, whichever is less. Transfer these amounts to Worksheet II — Regular Method to Figure Your Underpayment and Penalty, line 1                                                                                                                     | <b>23</b> 0980              | <b>0990</b>                 | <b>1000</b>                 | <b>1010</b>                  |

**Note:** If you use the annualized income installment method for one payment due date, you must use it for all payment due dates.

This schedule automatically selects the smaller of your annualized income installment or your regular installment.



**2005****Underpayment of Estimated Tax by  
Farmers and Fishermen****5805F****Attach this form to the back of your Form 540, Long Form 540NR, or Form 541, even if you do not owe a penalty.**

Name(s) as shown on return

Your social security number

**Part I Figure Your Underpayment**

|      |                                                                                                                                                                                                                                                                                                                           |     |             |
|------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-------------|
| 1    | 2005 tax after credits from Form 540, line 33, line 34, and line 35; Long Form 540NR, line 42, line 43, and line 44; or Form 541, line 25, line 26, and line 27                                                                                                                                                           | 1   | <b>0010</b> |
| 2    | 2005 tax on lump-sum distributions from Form 540, line 23; Long Form 540NR, line 26; or Form 541, line 21b                                                                                                                                                                                                                | 2   | <b>0020</b> |
| 3    | 2005 child and dependent care expenses credit from Form 540, line 45 or Long Form 540NR, line 54                                                                                                                                                                                                                          | 3   | <b>0023</b> |
| 4    | Add line 2 and line 3                                                                                                                                                                                                                                                                                                     | 4   | <b>0026</b> |
| 5    | Subtract line 4 from line 1                                                                                                                                                                                                                                                                                               | 5   | <b>0030</b> |
| 6    | Multiply line 5 by 66 <sup>2</sup> / <sub>3</sub> % (.6667)                                                                                                                                                                                                                                                               | 6   | <b>0040</b> |
| 7    | 2005 withholding taxes from Form 540, line 38, line 40, and line 41; Long Form 540NR, line 47, line 48, and line 50; or Form 541, line 29 and line 31                                                                                                                                                                     | 7   | <b>0050</b> |
| 8    | Subtract line 7 from line 5. If less than \$200 (\$100 if married filing separately), <b>STOP</b> . You do not owe a penalty                                                                                                                                                                                              | 8   | <b>0060</b> |
| 9    | 2004 tax after credits from Form 540, line 34 plus line 35; Long Form 540NR, line 43 plus line 44; or Form 541, line 25 plus line 26. (If you did not file a return for 2004 or if your 2004 tax year was less than 12 months, do not complete line 9 through line 11. Instead, enter the amount from line 6 on line 12.) | 9   | <b>0070</b> |
| 10 a | 2004 tax on lump-sum distributions from Form 540, line 23; Long Form 540NR, line 26; or Form 541, line 21b                                                                                                                                                                                                                | 10a | <b>0080</b> |
| b    | 2004 child and dependent care credit expenses from Form 540, line 45 or Long Form 540NR, line 54                                                                                                                                                                                                                          | 10b | <b>0090</b> |
| c    | Add line 10a and line 10b                                                                                                                                                                                                                                                                                                 | 10c | <b>0095</b> |
| 11   | Subtract line 10c from line 9. If less than \$200 (\$100 if married filing separately), <b>STOP</b> . You do not owe a penalty                                                                                                                                                                                            | 11  | <b>0100</b> |
| 12   | Enter the smaller of line 6 or line 11                                                                                                                                                                                                                                                                                    | 12  | <b>0120</b> |
| 13   | 2005 withholding taxes and estimated tax payments made on or before January 15, 2006, from Form 540, line 38, line 39, line 40, and line 41; Long Form 540NR, line 47, line 48, line 49, and line 50; or Form 541, line 29, line 31, and line 32                                                                          | 13  | <b>0130</b> |
| 14   | Underpayment. Subtract line 13 from line 12. If zero or less, you do not owe a penalty. Be sure to fill in the circle on Form 540, line 72; Long Form 540NR, line 80; or Form 541, line 42                                                                                                                                | 14  | <b>0140</b> |

**Part II Figure Your Penalty**

|    |                                                                                                                                                                                                                                                                                                                                                                                 |    |                                                                                 |
|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|---------------------------------------------------------------------------------|
| 15 | Enter the date the amount on line 14 was paid or April 15, 2006, whichever is earlier                                                                                                                                                                                                                                                                                           | 15 | <b>0150</b>                                                                     |
| 16 | Number of days after January 15, 2006, to and including the date on line 15<br><b>Note:</b> If you are a calendar year taxpayer and made no estimate payment, enter 90 days.                                                                                                                                                                                                    | 16 | <b>0160</b>                                                                     |
| 17 | Penalty: $\frac{\text{Number of days on line 16}}{365} \times .06 \times \text{underpayment on line 14}$ . Enter the result here. If you are requesting a waiver, go to line 18. Otherwise, enter this amount on Form 540, line 72; Long Form 540NR, line 80; or Form 541, line 42. Also, fill in the circle on that line to show that form FTB 5805F is attached to the return | 17 | <b>0170</b>                                                                     |
| 18 | To request a waiver, check the box on this line and provide an explanation below. Be sure to fill in the circle on Form 540, line 72; Long Form 540NR, line 80; or Form 541, line 42. See General Information E                                                                                                                                                                 | 18 | <b>0180</b><br><b>0175</b> <input type="checkbox"/> <b>0185</b><br><b>@0190</b> |

**2005 Tax on Accumulation Distribution of Trusts****5870A****Attach to beneficiary's tax return.**

Name(s) as shown on your return

**0010**

Social security number

**0020**

Name of trust

**0030**

FEIN

**0080**

Address of trust (number and street, including suite number, PO Box, City, State, and ZIP Code)

**0040****0050****0060****0070**

PMB no.

**0045**

Beneficiary's date of birth

**0090**

Month

Day

Year

Enter number of trusts from which you received accumulation distributions in this tax year . . . .

**0100****Part I Tax on Accumulation Distribution under Internal Revenue Code Section 667.****Section A — Average Income and Determination of Computation Years**

- 1 Amount of current distribution that is considered distributed in earlier years from Schedule J (541), line 30, column (a) . . .
- 2 Distributions of income accumulated before you were born or reached age 21 . . . . .
- 3 Subtract line 2 from line 1 . . . . .
- 4 Taxes imposed on the trust on amounts from line 3 from Schedule J (541), line 30, column (b) . . . . .
- 5 Total. Add line 3 and line 4 . . . . .
- 6 Tax-exempt interest included on line 5 from Schedule J (541), line 30, column (c) . . . . .
- 7 Taxable part of line 5. Subtract line 6 from line 5 . . . . .
- 8 Number of trust's earlier years in which amounts on line 7 are considered distributed . . . . .
- 9 Average annual amount considered distributed. Divide line 3 by line 8 . . . . .
- 10 Multiply line 9 by 25% (.25) . . . . .
- 11 Number of trust's earlier tax years to be taken into account. See instructions . . . . .
- 12 Average amount for recomputing tax. Divide line 7 by line 11. Enter here and in each column on line 15 below . . . . .
- 13 Enter your taxable income before this distribution for the five immediately preceding years:

|    |             |  |
|----|-------------|--|
| 1  | <b>0110</b> |  |
| 2  | <b>0120</b> |  |
| 3  | <b>0130</b> |  |
| 4  | <b>0140</b> |  |
| 5  | <b>0150</b> |  |
| 6  | <b>0160</b> |  |
| 7  | <b>0170</b> |  |
| 8  | <b>0180</b> |  |
| 9  | <b>0190</b> |  |
| 10 | <b>0200</b> |  |
| 11 | <b>0210</b> |  |
| 12 | <b>0220</b> |  |

|    | 2004        | 2003        | 2002        | 2001        | 2000        |
|----|-------------|-------------|-------------|-------------|-------------|
| 13 | <b>0230</b> | <b>0240</b> | <b>0250</b> | <b>0260</b> | <b>0270</b> |

**Section B — Tax Attributable to the Accumulation Distribution**

|                                                                                                                                                        | (a)<br>Year <b>0280</b> | (b)<br>Year <b>0300</b> | (c)<br>Year <b>0320</b> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-------------------------|-------------------------|
| 14 Enter the amounts and the years from line 13, eliminating the highest and lowest taxable income years . . . . .                                     | <b>0290</b>             | <b>0310</b>             | <b>0330</b>             |
| 15 Enter amount from line 12 in each column . . . . .                                                                                                  | <b>0340</b>             | <b>0350</b>             | <b>0360</b>             |
| 16 Recomputed taxable income. Add line 14 and line 15 . . . . .                                                                                        | <b>0370</b>             | <b>0380</b>             | <b>0390</b>             |
| 17 Tax on amounts on line 16 . . . . .                                                                                                                 | <b>0400</b>             | <b>0410</b>             | <b>0420</b>             |
| 18 Tax before credits on line 14 income . . . . .                                                                                                      | <b>0430</b>             | <b>0440</b>             | <b>0450</b>             |
| 19 Additional tax before credits. Subtract line 18 from line 17 . . . . .                                                                              | <b>0460</b>             | <b>0470</b>             | <b>0480</b>             |
| 20 Tax credit adjustment. Attach schedule <b>@0490</b> . . . . .                                                                                       | <b>0500</b>             | <b>0510</b>             | <b>0520</b>             |
| 21 See instructions . . . . .                                                                                                                          | <b>0530</b>             | <b>0540</b>             | <b>0550</b>             |
| 22 Alternative minimum tax adjustments . . . . .                                                                                                       | <b>0560</b>             | <b>0570</b>             | <b>0580</b>             |
| 23 Combine line 21 and line 22 . . . . .                                                                                                               | <b>0590</b>             | <b>0600</b>             | <b>0610</b>             |
| 24 Add column (a), column (b), and column (c) of line 23 . . . . .                                                                                     |                         |                         | <b>0620</b>             |
| 25 Divide the amount on line 24 by 3 . . . . .                                                                                                         |                         |                         | <b>0630</b>             |
| 26 Multiply the amount on line 25 by the number of years on line 11 . . . . .                                                                          |                         |                         | <b>0640</b>             |
| 27 Enter the amount from line 4 . . . . .                                                                                                              |                         |                         | <b>0650</b>             |
| 28 Partial tax attributable to the accumulation distribution. Subtract line 27 from line 26. If zero or less, enter -0-.<br>See instructions . . . . . |                         |                         | <b>0660</b>             |

**Part II Tax on Distributions of previously untaxed trust income under Revenue and Taxation Code Section 17745 (b) and (d):**

- If the income was accumulated over a period of five years or more, complete Section A.
- If the income was accumulated over a period of less than 5 years, complete Section B.

**Section A — See instructions.**

|   |                                                                                            |   |             |
|---|--------------------------------------------------------------------------------------------|---|-------------|
| 1 | Income accumulated over five years or more .....                                           | 1 | <b>0710</b> |
| 2 | Divide line 1 by 6. Enter here and on Schedule CA (540 or 540NR), line 21f, column C ..... | 2 | <b>0720</b> |

  

|    |                                                                                                                                                                                                         |             |             |             |             |             |
|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-------------|-------------|-------------|-------------|
|    |                                                                                                                                                                                                         | (a)<br>2004 | (b)<br>2003 | (c)<br>2002 | (d)<br>2001 | (e)<br>2000 |
| 3  | Were you a resident or part-year resident? Enter "Yes" or "No" for each year (Answer "No" for nonresident years.)                                                                                       | <b>0730</b> | <b>0740</b> | <b>0750</b> | <b>0760</b> | <b>0770</b> |
| 4  | Enter your taxable income before this distribution for the five immediately preceding years .....                                                                                                       | <b>0780</b> | <b>0790</b> | <b>0800</b> | <b>0810</b> | <b>0820</b> |
| 5  | Enter the amount from line 2 in column (a) through column (e) .....                                                                                                                                     | <b>0830</b> | <b>0840</b> | <b>0850</b> | <b>0860</b> | <b>0870</b> |
| 6  | Recomputed taxable income. Add line 4 and line 5 .....                                                                                                                                                  | <b>0880</b> | <b>0890</b> | <b>0900</b> | <b>0910</b> | <b>0920</b> |
| 7  | Tax on amounts on line 6 .....                                                                                                                                                                          | <b>0930</b> | <b>0940</b> | <b>0950</b> | <b>0960</b> | <b>0970</b> |
| 8  | Tax before credits on line 4 income .....                                                                                                                                                               | <b>0980</b> | <b>0990</b> | <b>1000</b> | <b>1010</b> | <b>1020</b> |
| 9  | Additional tax before credits. Subtract line 8 from line 7 .....                                                                                                                                        | <b>1030</b> | <b>1040</b> | <b>1050</b> | <b>1060</b> | <b>1070</b> |
| 10 | Tax credit adjustment. Attach schedule ..... <b>@1080</b>                                                                                                                                               | <b>1090</b> | <b>1100</b> | <b>1110</b> | <b>1120</b> | <b>1130</b> |
| 11 | Subtract line 10 from line 9. See instructions .....                                                                                                                                                    | <b>1140</b> | <b>1150</b> | <b>1160</b> | <b>1170</b> | <b>1180</b> |
| 12 | Alternative minimum tax adjustments .....                                                                                                                                                               | <b>1190</b> | <b>1200</b> | <b>1210</b> | <b>1220</b> | <b>1230</b> |
| 13 | Add line 11 and line 12 .....                                                                                                                                                                           | <b>1240</b> | <b>1250</b> | <b>1260</b> | <b>1270</b> | <b>1280</b> |
| 14 | Add line 13, column (a) through column (e) for all years that you entered "Yes" on line 3. Enter here and on Form 540, line 23; Long Form 540NR, line 26; or Form 541, line 21b. See instructions ..... | <b>1290</b> |             |             |             |             |

**Section B — See instructions.**

|   |                                                                                                 |    |             |
|---|-------------------------------------------------------------------------------------------------|----|-------------|
| 1 | Income accumulated less than 5 years .....                                                      | 1  | <b>1300</b> |
| 2 | Averaging factor:                                                                               |    |             |
| a | Enter the number of years the trust accumulated the amount on line 1 .....                      | 2a | <b>1310</b> |
| b | Distribution year .....                                                                         | 2b | <b>1</b>    |
| 3 | Add line 2a and line 2b .....                                                                   | 3  | <b>1320</b> |
| 4 | Divide line 1 by line 3. Enter here and on Schedule CA (540 or 540NR), line 21f, column C ..... | 4  | <b>1330</b> |

  

|    |                                                                                                                                                                                                         |             |             |             |             |
|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-------------|-------------|-------------|
|    |                                                                                                                                                                                                         | (a)<br>2004 | (b)<br>2003 | (c)<br>2002 | (d)<br>2001 |
| 5  | Were you a resident or part-year resident? Enter "Yes" or "No" for each year (Answer "No" for nonresident years.)                                                                                       | <b>1340</b> | <b>1350</b> | <b>1360</b> | <b>1370</b> |
| 6  | Enter your taxable income before this distribution for the number of preceding years entered on line 2a. See instructions .....                                                                         | <b>1380</b> | <b>1390</b> | <b>1400</b> | <b>1410</b> |
| 7  | Enter the amount from line 4 in column (a) through column (d) .....                                                                                                                                     | <b>1420</b> | <b>1430</b> | <b>1440</b> | <b>1450</b> |
| 8  | Recomputed taxable income. Add line 6 and line 7 .....                                                                                                                                                  | <b>1460</b> | <b>1470</b> | <b>1480</b> | <b>1490</b> |
| 9  | Tax on amounts on line 8 .....                                                                                                                                                                          | <b>1500</b> | <b>1510</b> | <b>1520</b> | <b>1530</b> |
| 10 | Tax before credits on line 6 income .....                                                                                                                                                               | <b>1540</b> | <b>1550</b> | <b>1560</b> | <b>1570</b> |
| 11 | Additional tax before credits. Subtract line 10 from line 9 .....                                                                                                                                       | <b>1580</b> | <b>1590</b> | <b>1600</b> | <b>1610</b> |
| 12 | Tax credit adjustment. Attach schedule ..... <b>@1620</b>                                                                                                                                               | <b>1630</b> | <b>1640</b> | <b>1650</b> | <b>1660</b> |
| 13 | Subtract line 12 from line 11. See instructions .....                                                                                                                                                   | <b>1670</b> | <b>1680</b> | <b>1690</b> | <b>1700</b> |
| 14 | Alternative minimum tax adjustments .....                                                                                                                                                               | <b>1710</b> | <b>1720</b> | <b>1730</b> | <b>1740</b> |
| 15 | Add line 13 and line 14 .....                                                                                                                                                                           | <b>1750</b> | <b>1760</b> | <b>1770</b> | <b>1780</b> |
| 16 | Add line 15, column (a) through column (d) for all years that you entered "Yes" on line 5. Enter here and on Form 540, line 23; Long Form 540NR, line 26; or Form 541, line 21b. See instructions ..... | <b>1790</b> |             |             |             |